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Richard Hayden Skowhegan
OF THE



ANNUAL REPORTS
Town Officers
OF THE TOWN OF
Cornville, Maine



GC
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1941-1943

FOR THE FISCAL
Year Ending February 15, 1941



ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF THE TOWN OF

Cornville, Maine

FOR THE FISCAL

Year Ending February 15, 1941

PRESS OF
INDEPENDENT-REPORTER CO.
SKOWHEGAN, MAINE

TOWN OFFICERS

Selectmen, Assessors, Overseers of the Poor

B. L. BOWMAN

FRANK J. PUGH

LEROY BECKWITH

Treasurer

M. PEARLE McCLURE

School Committee

L. G. STEVENS

HAROLD L. CROSS

LIZZIE MOODY

Superintendent

WILLIAM G. SPRINGER

Board of Health

CARROL PARLIN

GUY MOODY

EDWARD CRIPPS

Health Officer

B. F. JUDKINS

Associate Members Trustee of School Fund

RALPH HAMILTON

EDWARD CRIPPS

RAY MOODY

Ballot Clerks

EMMA LOCK

FREDA PUGH

DELLA HERRIN

NETTIE HUFF

Collector and Constable

OTTO FLEWELLING

Fire Ward

EDD CARR

Cemetery Committee

GEO. FLEWELLING

EDWARD CRIPPS

CLIFTON AMAZEEN

Assessors' Report

APPROPRIATED BY TOWN AT ANNUAL TOWN MEETING,
MARCH 4, 1940

Town highways, summer	\$ 1,000.00	
Town highways, winter	1,000.00	
Bridges and culverts	300.00	
Patrolling patrol road	675.00	
State Aid road	799.50	
Third Class maintenance	824.00	
Workman's insurance	113.00	
Cutting bushes on State, State Aid and Third Class roads	300.00	
Support of schools	5,200.00	
Repairing schoolhouses	50.00	
Cemeteries	100.00	
Support of poor	700.00	
Mother's Aid	186.00	
Memorial Day	5.00	
Interest	600.00	
Town debt	1,000.00	
Town charges	1,200.00	
Bosworth fire	150.00	
Harville's Bridge	2,000.00	
Fire extinguishers	30.00	
Repairs on snow plow and tractor	300.00	
		<hr/>
		\$16,532.50

ASSESSMENTS

State tax	\$ 2,410.58	
County tax	558.19	
Overlay	411.10	
		<hr/>
		\$ 3,379.87
		<hr/>
Total assessment		\$19,912.37
Amt. assessed on real and personal estate	\$19,414.37	
166 polls @ \$3.00	498.00	
Supplementary tax	75.35	
		<hr/>
		\$19,987.72

Excise tax	\$ 561.12
Real estate, resident	169,680.00
Real estate, non-resident	100,850.00
	<hr/> \$270,530.00

Personal estate, resident	\$ 41,135.00
Personal estate, non-resident	1,470.00
	<hr/> \$ 42,605.00
Grand total	\$313,135.00

Tax on \$313,135.00 @ .062	\$19,414.37
Tax on 166 polls @ \$3.00	489.00
Supplementary tax	57.25
	<hr/> \$19,960.62

Abatements for the years 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940	\$ 682.80
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AMOUNT OF PERSONAL PROPERTY

	No.	Av. Value	Total Value
Horses	129	92+	\$ 11,950.00
Colts, 3 to 4 yr.	2	112+	225.00
Cows	558	36+	20,460.00
Oxen	22	50+	1,110.00
Three yr. old	120	31+	3,785.00
Two yr. old	110	22+	2,425.00
Poultry	1425	.64+	925.00
			<hr/>
Total amount			\$40,880.00

EXEMPT LIVESTOCK AND POULTRY

	No.	Value	Total Value
Colts, draft, under 3 ...	8	62+	\$ 500.00
Yearlings	275	11+	3,360.00
Sheep	351	5	1,755.00
Swine	72	10	720.00
Poultry	1878	.72	1,370.00
			<hr/>
Total value			\$ 7,705.00

OTHER PERSONAL PROPERTY

Portable mills and machinery	\$ 1,525.00	
Stock in trade	200.00	
	<hr/>	\$ 1,725.00
Total amount of taxable personal property		<hr/>
		\$42,605.00

Highways

STATEMENT OF STATE AID ROAD

Appropriated by town	\$ 799.50	
Apportioned by State	1,599.00	
Balance, 1939	15.43	
		<hr/>
Joint fund		\$2,413.93
Expended by town	\$2,388.94	
Unexpended balance		\$ 24.99

STATEMENT OF THIRD CLASS ROAD

Apportioned by State	\$1,845.48	
Cost of road	1,941.83	
		<hr/>
Over-expended		\$ 96.35

STATEMENT OF R. F. D. ROAD

Apportioned by State	\$ 756.00	
Expended by town	750.49	
		<hr/>
Unexpended		\$ 5.51

STATEMENT OF SPECIAL RESOLVE

Hilton Hill Work Done in 1939

Apportioned by State	\$ 800.00	
Expended by town	821.21	
		<hr/>
Over-expended		\$ 21.21
Labor	\$ 527.46	
S-81	232.50	
Material	61.25	
	<hr/>	\$ 821.21

SUMMER HIGHWAYS

Cost of summer highways for 1939-1940 ..	\$1,053.20	
Appropriated by town	1,000.00	
		<hr/>
Over-expended		\$ 53.20

WINTER HIGHWAYS

Cost of winter highways for 1940-1941	\$2,073.32	
Appropriated by town	1,000.00	
Received from the State for snow removal	849.55	
		<hr/>
Over-expended		\$ 223.77

BRIDGES AND CULVERTS

Cost of bridges and culverts, 1940-1941	\$ 287.02	
Appropriated by town	300.00	
		<hr/>
Unexpended		\$ 12.98

REPAIRS ON TRACTOR AND SNOWPLOW

Cost of repairs on tractor and snowplow ..	\$ 891.41	
Appropriated by town	300.00	
		<hr/>
Over-expended		\$ 591.41

CUTTING BUSHES ON STATE, STATE AID, THIRD CLASS
ROADS

Cost of State, State Aid and Third Class roads	\$ 300.00	
Appropriated by town	\$ 300.00	

THIRD CLASS ROAD MAINTENANCE

Cost of Third Class maintenance	\$ 704.10	
Expended on construction	96.35	
		<hr/>
		\$ 800.45
Appropriated by town		824.00
		<hr/>
Unexpended		\$ 23.55

HARVILLE BRIDGE

Cost of Harville Bridge	\$2,441.50	
Appropriated by town	2,000.00	
		<hr/>
From excise tax		\$ 441.50

Cemeteries

Cost of cemeteries	\$ 97.00	
Appropriated by town	100.00	
Unexpended		\$ 3.00
Cost of special cemetery work	\$ 15.00	
Interest on cemetery fund	19.16	
Unexpended		\$ 4.16

Charities

SUPPORT OF POOR ON TOWN

Cost of poor on town	\$681.64	
Appropriated by town	700.00	
	<hr/>	
Unexpended		\$ 18.36

SUPORT OF POOR FROM OTHER TOWNS

Cost of poor from other towns	\$558.20	
Received from other towns	504.91	
	<hr/>	
		\$ 53.29

SUPPORT OF STATE POOR

Cost of State poor	\$731.97	
Brought forward from 1939	178.76	
	<hr/>	
		\$910.73
Received from State		751.26
		<hr/>
Due from State		\$159.47

MOTHERS' AID

Cost of Mothers' Aid	\$124.00	
Appropriated by town	186.00	
	<hr/>	
Unexpended		\$ 62.00

Administration

COST OF TOWN OFFICERS

B. L. Bowman, selectman	\$150.00	
Frank J. Pugh, selectman	75.00	
Roy Beckwith, selectman	75.00	
Otto Flewelling, tax collector and constable	100.00	
Otto Flewelling, clerk	25.00	
Pearle McClure, treasurer	100.00	
Emma Locke, ballot clerk	15.00	
Della Herrin, ballot clerk	15.00	
Nettie Huff, ballot clerk	15.00	
Freda Pugh, ballot clerk	15.00	
B. F. Judkins, health officer	1.00	
Carrol Parlin, board of health	2.00	
Edward Cripps, board of health	2.00	
Guy Moody, board of health	2.00	
Edd Carr, board of health	3.00	
Frank Pugh, moderator	5.00	
		\$600.00

SCHOOLS

Cost of schools	\$6,848.87	
Outstanding payroll	154.90	
		\$7,003.77
Appropriated by town	\$5,200.00	
State school fund	1,498.65	
State equalization fund	725.00	
Miscellaneous receipts	72.75	
Interest on land fund rate	51.17	
	\$7,547.57	
Less 1939 and 1940 overdraft	241.33	
		\$7,306.24
Unexpended		\$ 302.47

REPAIRS ON SCHOOLHOUSES

Repairs on schoolhouses	\$ 53.41	
Appropriated by town	50.00	
	<hr/>	
Over-expended		\$ 3.41

SALARY OF SUPERINTENDENT OF SCHOOLS

Salary of superintendent	\$ 243.32	
Appropriated by town	240.00	
	<hr/>	
Over-expended		\$ 3.32

COUNTY TAX

Paid county tax	\$ 558.19	
Appropriated	558.19	

STATE TAX

Paid State tax	\$2,410.58	
Appropriated by town	2,410.58	

STATE TAX, 1933

Paid State tax, unpaid balance, 1933 tax ..	\$ 358.80	
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WORKMAN'S COMPENSATION INSURANCE

Compensation insurance	\$ 100.50	
Appropriated by town	113.00	
	<hr/>	
Unexpended		\$ 12.50

INTEREST

Cost of interest on temporary loans and bond	\$ 610.66	
Appropriated	600.00	
	<hr/>	
Over-expended		\$ 10.66

STATE DOG TAX

Paid State dog tax	\$ 127.50
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MEMORIAL DAY

Cost of Memorial Day	\$ 3.30	
Appropriated	5.00	
	<hr/>	
Unexpended		\$ 1.70

BOND

Paid Federal Trust Co., 1940 bond due March 1	\$1,000.00
Appropriated by town	1,000.00

NOTES

Paid First National Bank, 1940 notes	\$5,000.00
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INCIDENTAL EXPENSE

Paid incidental expense	\$ 986.15	
Appropriated by town	1,200.00	
	<hr/>	
Unexpended		\$ 213.85

PROTECTION OF PROPERTY FROM FIRE

Cost of protection from fire	\$ 254.19
Appropriated by town	180.00
	<hr/>
Over-expended	\$ 74.19

LIST OF ABATEMENTS

The town voted that the back taxes should be collected. So the selectmen have ordered the collector to take legal action to collect the taxes for the years 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939. Therefore we have given abatements on the uncollectable taxes for the above years and the collector has brought legal action to collect the rest.

1932

Geo. Gegnan, poll tax, out of State	\$ 3.00
Joseph Gould, poverty	12.00
Clement Gallant, paid in Skowhegan	3.00
John McCurley, death	3.00
Frank Bezue, over taxed	2.50
Evelyn Harville, property taken over by town	2.50
Walter Palmer, property taken over by town .....	.50
H. G. Smith, property taken over by town	10.00
Waterville Maine Pole and Tel. Co., untaxable	30.00
Lewis Mixer, poverty	5.25
	<hr/>
	\$ 71.75

1933

Carmina Fidelle, out of state	\$ 3.00
Geo. Davis, out of state	8.25
Ernest Farah	9.12
Clement Gallant, paid in Skowhegan	3.00
Joseph Huse, error	3.00
Lewis Mixer, poverty	1.00
C. G. Newgard, parts unknown	3.00
H. C. Rowell, over taxed	2.50
Fred Tufts, not collectable	35.00

Prosper Thebarga	3.00	
Woodman Tozier, paid in Skowhegan	3.00	
Charles Whitney, old age pension	5.00	
Evelyn Harville, property, taken over by town	2.50	
Walter Palmer, property taken over by town	.50	
H. S. Smith, property taken over by town	10.00	
		<hr/> \$ 91.87

1934

Ernest Farrah, poll tax, parts unknown	\$ 3.00	
Charles Severy, poll tax, parts unknown ..	3.00	
Harmon James, Jr., paid in Skowhegan ...	3.00	
Lewis Mixer, poverty	2.50	
Frank Robinson, error	4.48	
John Spaulding, paid in Skowhegan	2.26	
Harold Stanley, poll tax	3.00	
Perley Turner, property	3.77	
Evelyn Harville, property taken over by town	2.58	
Walter Palmer, heir of property taken over by town .....	.52	
H. G. Smith, property taken over by the town	10.30	
		<hr/> \$ 38.49

1935

Asher Armstrong, poll	\$ 3.00	
Enoch Flewelling, paid in Madison	3.00	
Charlie Lock, paid in Skowhegan	2.00	
C. S. Moody, old age assistance	8.75	
Lewis Mixer, poverty	3.75	
John Spaulding, paid in Skowhegan	3.00	
Prosper Thebarga	3.00	
Stanley Tuttle, paid in Skowhegan	3.00	
Basil Tedford, not of age	3.00	
Allen Tedford, not of age	3.00	
Evelyn Harville, property taken over by town	2.50	
H. G. Smith, property taken over by town ..	10.00	
		<hr/> \$ 48.00

1936

Arthur Gower, paid in Belgrade	\$ 3.00	
Rosco Harmon, parts unknown	3.00	
Charlie Leavitt, old age assistance	2.60	
Lewis Mixer, poverty	4.42	
Robert Rodger	4.56	
Carl Sutter, paid in Portland	3.00	
John Spaulding, paid in Skowhegan.....	3.00	
Prosper Thebarger	3.00	
Charles Whitney, old age pension	6.90	
Thomas Burton, house burned	2.34	
C. B. Hill, parts unknown	2.60	
		<hr/>
		\$ 38.42

1937

Charles Decker, parts unknown	\$ 3.00	
C. B. Hill, parts unknown	4.80	
Harmon James Jr., paid in Skowhegan	3.00	
Charles Leavitt, old age pension	5.10	
Lewis Mixer, poverty	1.05	
Carl Sutter, error	3.00	
Prosper Thebarger	3.00	
Charles Whitney	9.60	
United States of America	48.37	
		<hr/>
		\$ 80.92

1938

Sumner Hayden, war veteren	\$ 8.64	
Dominick Susi, taken over by town	37.80	
Yvonne Thebarger, taken over by town	81.00	
Roland Tuttle, error	2.70	
Lewis Mixer, poverty	3.51	
Charlie Trask	3.00	
Charles Whitney, old age pension	11.10	
		<hr/>
		\$ 147.75

1939

John Sidell, over taxed	\$ 5.90	
Yvonne Thebarger	12.39	
Dominick Susi, taken over by town	41.30	

Byron McCone	3.00	
E. W. Thurston, death	3.00	
Charles Whitney, old age pension	11.85	
		<hr/>
		\$ 77.44

1940

Joseph Atwater, on account of age	\$ 3.00	
Leslie Hoyt, paid in another town	3.00	
Ervin Loomis, he maintains his road	62.00	
Daniel McLaughlin	3.00	
Carrol Parlin, over taxed	4.96	
John Sidell, over taxed	6.20	
Geo. Higgins	3.00	
John Spaulding	3.00	
		<hr/>
		\$ 88.16

Total amount of abatements	\$ 682.80
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FINANCIAL STATEMENT

Liabilities

Town Bond, Federal Trust Co.	\$8,000.00	
Notes First National Bank, 1940	2,000.00	
		<hr/>
Total liability		\$10,000.00

Resources

Cash in treasury	\$ 750.92	
Due from State from snow road account..	1,126.73	
Due from tax deeds	198.20	
Due from State poor account	159.47	
Due from State for use of snow fence.....	190.00	
Due from other towns on poor account....	116.04	
Due from 1932 tax	52.25	
Due from 1933 tax	95.50	
Due from 1934 tax	66.63	
Due from 1935 tax	56.37	
Due from 1936 tax	150.97	
Due from 1937 tax	411.97	
Due from 1938 tax	475.07	
Due from 1939 tax	1,067.36	
Due from 1940 tax	4,885.12	
		<hr/>
		\$9,802.60

TOWN OWNED PROPERTY

Town house	\$2,000.00	
Road machine	100.00	
Tractor and plows	3,000.00	
Tractor house	100.00	
Adding machine	20.00	
Snow fence, 10,500 feet	800.00	
	<hr/>	\$6,020.00

Respectfully submitted,

B. L. BOWMAN

F. J. PUGH

ROY BECKWITH

Selectmen of Cornville

Tax Collector's Report

1940 tax	\$19,912.17	
Supplemental tax	75.35	
		\$19,987.52

1940 tax collected	\$15,014.24	
Resident delinquent	2,721.30	
Non-resident delinquent	2,163.82	
Abatements	88.16	
		19,987.52

Receipts

Excise tax	\$ 561.12	
1935 tax collected	41.55	
1936 tax collected	70.95	
1937 tax collected	530.39	
1938 tax collected	688.36	
1939 tax collected	1,922.07	
1940 tax collected	15,014.24	
Interest collected 1939 tax	7.47	
Dog tax	127.50	
		\$18,957.71

Paid M. Pearle McClure, trasurer	\$18,830.21	
Dox tax	127.50	
		\$18,957.71

1932 tax	\$ 124.00	
Abaatements	\$ 71.75	
Due	52.25	
		\$ 124.00

1933 tax	\$ 187.37	
Abatements	\$ 91.87	
Due	95.50	
		\$ 187.37

1934 tax		\$ 105.12
Abatements	\$ 38.49	
Due	66.63	
	<hr/>	\$ 105.12
1935 tax		\$ 145.92
Abatements	\$ 48.00	
Collected	41.55	
Due	56.37	
	<hr/>	145.92
1936 tax		\$ 260.34
Abatements	\$ 38.42	
Collected	70.95	
Due	150.97	
	<hr/>	\$ 260.34
1937 tax		\$1,023.28
Abatements	\$ 80.92	
Collected	530.39	
Due	411.97	
	<hr/>	\$1,023.28
1938 tax		\$1,311.20
Abatements	\$ 147.75	
Collected	688.36	
Due	475.09	
	<hr/>	\$1,311.20
1939 tax		\$3,907.54
Abatements	\$ 77.44	
Mortgage liens	840.67	
Collected	1,922.07	
Due	1,067.36	
	<hr/>	\$3,907.54

1940

DELINQUENT RESIDENT

Amazeen, C. E.	\$ 133.41
Ames, William	92.90
Atwater, Norman	3.00

Barker, J. W.	124.24
Burton, Edward	3.00
Brown, Fred	97.91
Brown, Leon	8.37
Chase, Horace	3.00
Chute, Lawrence	9.20
Chase, H. L.	82.80
Collins, Fred	23.25
Cronkhite, Heirs of E. W.	106.95
Corson, Archie	201.81
Corey, Warren	6.10
Davis, Wendall	3.00
Dupplessie, E. J.	20.08
Erskin, Rilla D.	17.63
Fogg, Heirs of G. P.	148.80
Fields, Crosby	47.02
Fish, George E.	78.12
Gagnon, Homer	3.00
Goodine, Ambrose	29.76
Graffe, Ruel	3.00
Groder, Archie	3.00
Hamilton, R. E.	124.31
Hoskins, Fred	71.20
James Amos	25.80
Judkins, Carroll	15.40
Ketchum, Vern	144.86
Kilkenny, Frank	79.67
Kelley, Heirs of A. M.	24.80
Kelley, Lee	126.07
Kincaid, Oscar	46.40
Kelley, M. H.	3.00
Lyons, George	3.72
Lawrence, Stephan	85.15
Libby, Fred R.	16.87
Loomis, Elmer	25.30
McGowan, Gordon	46.50
Merrill, Raymond	39.89
Mitchell, Heirs of John	20.15
Merry, Ernest	3.00
Moody, Erma	40.92
Nichols, Sarah	56.42
Redmond, Noah	32.45
Ricker, George	12.30
Ross, Cleo	13.98
Randall, Oscar	3.00

Rhoda, Ervin	77.50
Smith, Frank	15.71
Spaulding, John	21.50
Thurston, Ethelyn	31.00
Thurston, Howard	72.23
Theborge, George, Jr.	3.00
Veilleux, Phillippi	83.08
Webber, Harry	27.49
Wescott, Heirs of William	79.28

Total	\$2721.30
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DELINQUENT NON RESIDENT

Bolgier, Heirs of Joseph	\$ 31.00
Cummings, Helen W.	47.43
Dunlap, Gordon	46.50
Easler, Elijer	31.00
Eaton, H. D.	599.85
Fall, Harry E., to be paid by Harry Webber	62.00
Folsom, Bert	49.60
Gallant, Clement	12.40
Hughes, Joseph	39.37
Hobart, Heirs of Hannah	110.00
Holt, Heirs of M. D.	93.00
Holmes and Day	54.25
Jackson, Charles, to be paid by Myles Jackson	29.60
Keyes, Leon	4.65
Kennedy, Heirs of M. G.	9.30
Kilgore, W. J.	74.40
McCulley, C. F.	55.80
Magoon, Heirs of Maurice	67.48
Munn, Merrill	102.30
Perkins, B. B.	18.60
Porter, Fred	21.10
Robinson, Heirs of L. C.	62.00
Reed, Heirs of Henry	6.20
Spaulding, Clara	6.82
Stergis, Mortimer	74.40
Skowhegan Savings Bank	31.00
Whittemore, Heirs of Charlie	29.45
Whittemore, M. M.	49.60

Walker, Annie S.	93.00
Wescott, E. F.	17.67
Wyman & Magoon, to be paid by Ma- goon Heirs	12.40
United States of America	133.30
Tuttle, Roland	88.35
<hr/>	
Total	\$2,163.82

Treasurer's Report

FOR THE YEAR 1940-41

Receipts

1940		
Mar	1—Cash on hand	\$ 521.62
Mar.	1—State of Maine, support of pau pers	162.53
Apr.	2—Gift from Guy Morse	25.00
Apr.	4—First National Bank, loan	3,000.00
May	13—Town of Waldoboro, Merry ac- count	40.97
June	17—First National Bank, loan	2,000.00
July	2—L. F. Parsons, interest on school fund	51.17
July	3—State of Maine, support of paupers	243.01
July	3—State of Maine, highway dept....	849.55
July	23—E. F. Wescott, tax lien	20.16
Sept.	4—Town of Waldoboro, Merry ac- count	85.70
Sept.	7—First National Bank, loan.....	2,000.00
Sept.	8—State of Maine, highway dept. ..	567.50
Sept.	8—Town of Skowhegan, tuition....	72.00
Sept.	14—Town of Oakland, Robinson ac- count	172.42
Oct.	2—Town of Waldoboro, Merry ac- count	21.21
Oct.	2—State of Maine, highway com.	1,589.44
Oct.	12—Gertrude Cates, tax lien	6.02
Oct.	13—State of Maine, pauper account	173.04
Oct.	22—George Ricker, tax lien	9.09
Oct.	25—Town of Oakland, Robinson ac- count	157.55
Oct.	26—State of Maine, highway dept. ..	1,845.48
Oct.	27—Ernest C. Butler, payment deed of Lorendo Spencer	100.00
Nov.	2—State of Maine, unimproved roads	750.49
Nov.	3—State of Maine, reimburse- ment highway payroll.....	27.15

Nov.	5—George Ricker, bal. on tax lien..	1.44	
Nov.	8—Received from Otto Flewelling dog tax	127.50	
Nov.	18—Received from Wm. Springer, Brick school account .....	.25	
Dec.	1—Town of Oakland, Robinson acct.	10.06	
Dec.	1—Butler & Butler, payment lot sold L. G. Stevens	40.00	
Dec.	11—State of Maine, pauper accounts	172.63	
Dec.	21—State of Maine State School fund	725.00	
Feb.	8—Received from Wm. Springer, Whittier school account .....	.50	
Feb.	12—Skowhegan Savings Bank ac- count int. on Cemetary fund	19.16	
Feb.	15—Town of Waldoboro, Merry account	17.00	
Feb.	15—Received from Otto Flewelling Collector	18,830.21	
Total receipts			\$34,434.90

Expenditures

1941			
Feb.	15—Total Warrants paid.....	33,683.98	
Feb.	15—Cash on hand	750.92	
			\$34,434.90
Note:—Included in the above warrants are:			
	County tax		\$ 558.19
	State Tax,	\$2,410.58	
	Less State School fund	1,498.65	
			\$ 911.93

Respectfully submitted

M. PEARLE McCLURE,

Treasurer.

Report of Audit

TOWN OF CORNVILLE

YEAR ENDED FEBRUARY 15, 1940

State of Maine

STATE DEPARTMENT OF AUDIT

Augusta

December 2nd, 1940

To the Inhabitants of the Town of Cornville:

In accordance with your request, this department, represented by Mr. R. M. Parsons, has completed an examination of the accounts of your town officials for the municipal year ended February 15, 1940.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of the above date.

The data obtained by us is summarized in the following:

	Comments
Exhibit A	Comparative Balance Sheet
B	Report of Treasurer
C	1939 Valuation and Commitment
D	Statement of Appropriation Accounts
Schedule 1	Reconciliation of Treasurer's Cash Balance
2	Uncollected Taxes
3	Accounts Receivable
4	Trust Funds
5	Analysis of Change in Net Debt
6	Notes Payable
7	Bonded Debt
8	Excise Tax

Respectfully submitted,

HAROLD E. CRAWFORD,
Municipal Auditor

COMMENTS

Treasurer:

Due to the fact that all your Treasurer's records were not available, it was necessary to analyze all transactions in order to determine the cash balance.

The checking account was reconciled with the bank and there was apparently an amount of \$42.55 cash on hand, which, with the cash in the bank, would account for the cash balance as shown in Exhibit B.

The trust fund pass books were examined and the funds listed. It appeared that all interest withdrawn from these accounts had been properly expended.

The item of tax deeds, \$74.84, carried on the Balance Sheet, is not supported by us by a list, as the deed or deeds could not be located. It is our recommendation that these papers be located if possible, and if you are unable to do so, the account should be removed from the Balance Sheet.

Tax Collector:

The commitment was compared with the records of the Assessors and appeared to agree. A fractional gain of forty-one cents (41c) was found in figuring taxes. This amount was in the town's favor and was charged to the Collector.

The abatements were examined for authority and the uncollected taxes listed.

It is noted that uncollected real estate taxes prior to 1939 have not been secured. Our statutes require that the Collector attach real property on which taxes have not been paid by one of three ways; namely, tax deeds, liens, or bring suit for collection.

For all uncollected real estate taxes prior to 1939 your Collector or his bondsmen are personally responsible until the Collector brings suit and gets judgment. It is now too late for the other two processes.

Selectmen:

A detailed examination was made of all receipts and disbursements posted to the Selectmen's books. With very few exceptions, due to misunderstanding, these records were in good condition.

General:

It is our recommendation that in the future your Treasurer make proper analysis of receipts so that they can be correctly posted on the town books; also, that under no circumstances

should the Treasurer allow her town records to be out of her custody.

No direct verification was made of any of your asset or liability accounts.

(Exhibit A)

TOWN OF CORNVILLE
COMPARATIVE BALANCE SHEET
February 15, 1939 and February 15, 1940

ASSETS

Subsidiary Schedules:	Feb. 15, 1939	Feb. 15, 1940
1. Cash	\$1,764.73	\$ 521.62
2. Uncollected taxes:		
1939		\$3,907.54
1938	\$3,159.66	1,311.20
1937	1,148.11	1,023.28
1936	365.30	260.34
1935	185.49	145.92
1934	115.12	105.12
1933	187.37	187.37
1932	117.00	124.00
	<hr/>	<hr/>
Tax Deeds	5,278.05	7,064.77
	74.84	74.84
3. Accounts receivable	1,297.22	569.22
4. Cemetery trust funds		
— cash	500.00	884.00
4. Ministerial & school fund — cash	2,060.26	2,034.84
	<hr/>	<hr/>
	2,560.26	2,918.84
Overdraft Balances:		
Common & second- ary schools	830.67	241.33
Special resolve Hil- ton Hill		817.01
	<hr/>	<hr/>
		1,058.34
Total Assets ..	\$11,805.77	\$12,207.63
5. Net Debt	2,764.52	1,008.22
	<hr/>	<hr/>
	\$14,570.29	\$13,215.85

LIABILITIES

Accounts payable—			
State for shovel..			\$ 232.50
6. Notes payable	\$ 2,000.00		800.00
7. Bonds payable	10,000.00		9,000.00
4. Cemetery trust fund			
reserve	\$ 500.00	\$ 884.00	
4. Ministerial & school			
fund reserve	2,060.26	2,034.84	
	<hr/>	<hr/>	
	2,560.26		2,918.84
Unexpended Balances:			
Trust fund interest	10.03	13.20	
Old age assistance		251.31	
	<hr/>	<hr/>	
			264.51
			<hr/>
Total Liabilities	\$14,570.29		\$13,215.85

(Exhibit B)

TOWN OF CORNVILLE
REPORT OF TREASURER
Year Ending February 15, 1940

Cash on hand—February 15, 1939 \$ 1,764.73

Receipts

Taxes:

Property and poll—1939	\$15,469.21
1938	1,829.91
1937	124.83
1936	104.96
1935	39.57
1934	10.00
Excise tax (Schedule 8)	656.08

Total from Taxes	<hr/>	\$18,234.56
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Departmental Receipts:

Highways	\$ 6,379.32
Charities	1,536.43
Education	652.17
Accounts receivable	94.27

Total Departmental Receipts	<hr/>	8,662.19
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Care of cemetery lots	1.04
Interest on trust funds	15.17
Municipal Indebtedness:	
Temporary loans	\$ 5,000.00
Notes payable	800.00
	<hr/>
Total from Municipal Indebtedness	5,800.00
	<hr/>
Total Receipts	\$32,712.96
	<hr/>
Total Available	\$34,477.69
Total Warrants Paid (See Exhibit D)	33,956.07
	<hr/>
Cash balance — Feb. 15, 1940 (Schedule 1) ..	\$ 521.62

(Exhibit C)

TOWN OF CORNVILLE
1939 VALUATION AND COMMITMENT
Year Ending February 15, 1940

Valuation:

Real estate — resident	\$172,720.00
non-resident	101,042.00
	<hr/>
Total Real Estate	\$273,762.00
Personal estate — resident	\$ 45,480.00
non-resident	935.00
	<hr/>
Total Personal Estate	46,415.00
	<hr/>
Total Valuation	\$320,177.00

Commitment:

Valuation x rate — \$320,177.00 x .059 ...	\$ 18,890.44
167 polls @ \$3.00 ...	501.00
	<hr/>
Tax Commitment	\$ 19,391.44
Fractional gain .....	.41
Supplemental taxes	73.57
	<hr/>
Total Charge to Collector	\$ 19,465.42

Credits to Collector:

Cash to treasurer	\$ 15,469.21
Abatements	88.67
	<hr/>
	\$ 15,557.88

Uncollected 1939 Taxes — February 15, 1940,

(Schedule 2)	\$ 3,907.54
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School Report

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of Cornville:

It is the purpose of this report to present to you in brief form the progress and condition of your schools, and to recommend a policy to be adopted for improved educational planning in terms of more modern concepts of educational offerings. It would seem that these recommendations are well within the ability of the town to support financially.

On assuming office, the most immediate concern of your superintendent was to furnish a more adequate supply of modern textbook material. A good workman can do fair work with poor tools, but he can do much better work with good tools. With this in mind the four lower grades have been supplied with new basic readers, introductory books in arithmetic, histories, and geographies. All grades have been furnished with new English basic texts. New readers are needed in the 5th and 6th grades, and the 7th and 8th grades require new reading material. Histories, geographies, arithmetics, and health books are needed for grades 5 to 8 inclusive.

Reading is the major medium through which the child gains knowledge and entertainment. The modern schoolroom is not merely a place where pupils recite only from basic books. It must offer some means for broadening the interest and general knowledge of the child and at the same time stimulate that interest into a desire for still further knowledge. Therefore, each school should be well equipped with reference books, dictionaries, maps, and library material well within the ability of the child to read and comprehend.

Your teachers are loyal in performing their duties, and display much interest in the progress and welfare of their pupils. However, their salaries are way below the average for elementary teachers of the state and unequal to salaries of nearby towns of like ability. Methods and concepts of teaching are constantly changing and, in order to keep abreast of the times, it is essential that teachers should have the opportunity for further professional study. It is recommended that the teach-

ers' salaries be increased nominally so that they may take advantage of summer school sessions. The cost of this item would be insignificant compared with the return received by the town in teaching efficiency.

It has been a source of pride and pleasure to note the active interest taken by the parents in cooperating to recondition the school buildings in their sections. That spirit of cooperation in a community has been one of our greatest assets as a nation. Some of the school buildings, however, are in need of extensive repairs and alterations such as can be undertaken only through funds appropriated by the town.

The Cleveland school has extremely poor toilet facilities. Such a condition is a menace to the health and morals of the pupils. It is recommended that funds be appropriated to construct a woodshed and toilets in compliance with state health requirements.

The exterior of the Brick school is also in need of extensive repairs. The seating equipment in the Brick, Cleveland, and Lincoln schools is in very poor condition and should have complete replacements. At the Revere and the Whittier schools the seating equipment is in much better condition and only normal replacements are required.

All schools lack suitable playground area and equipment. Playgrounds are no longer considered fads, but an important part of the activity program of the schools of today. By the proper use of playgrounds, children learn to make social adjustments, including respect and tolerance for others, so necessary in the preparation of the child for later duties as a democratic citizen.

I would earnestly urge the parents to visit their schools and to become acquainted with the teachers. An understanding of the school problems and the amount of cooperation between parents and teachers determine largely the general success and efficiency of the schools.

At the present time there are 98 pupils housed in five widely scattered school buildings. I believe that with sound planning for the future, better schools from both an academic and a physical standpoint could be offered by the citizens of Cornville within reasonable financial outlay.

Following this report appears the financial report of the school department, including an estimated budget for the next fiscal year, together with other pertinent statistical data. The estimated expenditures for next year have been made

as conservative as possible consistent with wise economy.

I should like to express my appreciation to the school committee, teachers, and citizens generally who have in any way contributed to the welfare of the Cornville schools.

Respectfully submitted,

WM. G. SGRINGER,

Superintendent.

School board committee:

LESTER STEVENS

MRS. LIZZIE MOODY

HAROLD CROSS

FINANCIAL STATMENT

Receipts

Raised by vote of town:

For common schools, high school tuition, textbooks and supplies	\$5,200.00	
Repairs	50.00	
		<hr/> \$5,250.00

Received from state:

State school fund apportionment	\$1,498.65	
State school fund equalization	725.00	
		<hr/> 2,223.65
Land fund note		51.17
Miscellaneous receipts		72.75
Balance in Repairs from 1939-40		21.75
		<hr/> \$7,619.32
Less cumulative overdraft 1939-40 (shown by State Audit)		241.33
Total amount available		\$7,377.99

Expenditures

Common schools:

Teachers	\$2,745.00
Fuel	181.75
Janitors	125.50
Conveyance	1,803.80
Elementary tuition	31.50
Textbooks	313.75
Supplies	207.59

 \$5,408.89

High school tuition	1,594.88
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Total expended state school fund....	\$7,003.77
Repairs	53.41

Total expended all accounts	\$7,057.18
Total balance.....	320.81

STATE SCHOOL FUND

Receipts

Town appropriation for common schools	
high school tuition, textbooks and	
supplies	\$5,200.00
State school fund apportionment	1,498.65
State school fund equalization	725.00
Miscellaneous receipts	72.75
Land fund note	51.17

 \$7,547.57

Less cumulative overdraft 1939-40.....	241.33
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Total amount available state school fund	\$7,306.24
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Expenditures

Teachers:

Gara Bosworth	\$300.00
Loantha Pike	450.00
Bertha Hilton	555.00

Hilda Packard	540.00	
Eleanor Bane	168.00	
Retirement Fund	27.00	
Evelyn Violette	345.00	
Gertrude Devereux	255.00	
Marion Smith	105.00	
		<hr/>
		2,745.00

Fuel:

Earl Smith	\$ 28.00	
W. R. Sidell	8.75	
Lloyd Harville	5.00	
Ray Harville	21.00	
Roy Beckwith	42.00	
Ed. Carr	42.00	
A. E. Smith	35.00	
		<hr/>
		\$181.75

Janitors:

Earl Smith	\$ 7.50	
Helen Brown	5.00	
Annie Williams	5.00	
Edith M. Trask	8.00	
Elmer A. Trask	6.50	
Myles Jackson	2.00	
Gara Bosworth	10.00	
Loantha Pike	15.00	
Hilda Packard	18.00	
Bertha Hilton	18.50	
Eleanor Bane	6.50	
Evelyn Violette	11.50	
Marion Smith	3.50	
Gertrude Devereux	8.50	
		<hr/>
		\$ 125.50

Conveyance:

Nancy S. Winslow	\$ 78.80	
McGuire's Garage	27.00	
Earl Smith	612.00	
Ella Carr	206.00	
Elizabeth Williams	370.00	
Irma Moody	315.00	

Edith Wescott	66.00	
Myles Jackson	84.00	
Myrtle Mosher	45.00	
	<hr/>	\$1,803.80

Elementary tuition:

Town of Skowhegan	\$ 31.50
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High School Tuition:

Town of Skowhegan	\$ 994.88	
Somerset Academy	600.00	
	<hr/>	\$1,594.88

Books:

Beckley Cardy Co.	\$ 11.86	
American Book Co.	25.80	
Scott, Foresman & Co.	109.49	
Gold Seal Publication Inc.	9.80	
D. C. Heath & Co.	76.40	
The Macmillan Co.	41.56	
Geographical Publishing Co.	11.00	
Webster Publishing Co.	2.16	
A. N. Palmer Co.	1.54	
Silver, Burdett Co.	7.97	
Ginn & Co.	4.47	
Arthur E. Tarbell	11.70	
	<hr/>	\$ 313.75

Supplies:

S. E. Bearce	\$ 1.00	
Gledhill Bros. Inc.	4.34	
Independent Reporter	3.25	
Edward E. Babb & Co.	75.68	
Pittsfield Advertiser, Inc.	5.41	
Milton Bradley Co.	27.71	
Fred L. Tower Cos.	1.00	
Donald F. Humphrey .....	.67	
Webster Publishing Co.	7.31	
American Book Co.	3.74	
A. Flanagan Co.	17.78	

A. N. Palmer Co.	2.57	
National Educational Assn.	3.02	
Wight's	16.40	
American Education Press	12.00	
J. L. Hammett Co.	10.10	
Visual School Report Co.	5.32	
Chapman's Service Station .....	.70	
Cross & Sheive	1.20	
Central Maine Pr. Co.	3.32	
Maine Pub. Health Assn. ....	.52	
McClure's Grocery Store	1.65	
M. J. Hight .....	.65	
Roberts Office Supply Co.	2.25	
		<hr/>
		\$ 207.59
Total expenditures state school fund		\$ 7,003.77
Total balance state school fund....		302.47

REPAIRS

Receipts

Town appropriation	\$ 50.00
Balance 1939-40	21.75
	<hr/>
Total amount available	\$ 71.75

Expenditures

Otto Flewelling	\$ 10.00
Cross & Sheive	4.68
Earl Smith	9.95
Myron Williams	12.25
Blunt Hdw. Co.	2.01
Elmer Trask	1.00
Lee Kelley	10.00
Harry E. Fall & Son	3.52
	<hr/>
Total expenditures for repairs	\$ 53.41
Balance unexpended repairs	18.34

SCHOOL ENROLLMENT AND ATTENDANCE

Year Ending June 14, 1940

School	Teacher	Enroll- ment	Avg. Attend- ance
Cleveland	Eleanor Bane	26	21.68
Roosevelt	Loantha Pike	27	23.89
Revere	Hilda Packard	28	18.67
Lincoln	Bertha C. Hilton	18	14.83
Whittier	Gara Bosworth	19	12.74
		118	91.81

SCHOOL ENROLLMENT BY GRADES FEBRUARY 1, 1941

School	Grades								Total
	1	2	3	4	5	6	7	8	
Cleveland	4	2	5	3	2	5	0	2	23
Roosevelt	2	4	1	2	1	5	5	0	20
Revere	3	1	6	4	1	2	4	2	23
Lincoln	3	1	2	2	1	3	2	3	17
Whittier	3	1	0	1	2	4	2	2	15
Totals	15	9	14	12	7	19	13	9	98

DATA REGARDING THE SCHOOLS

Number enrolled in school census April 1, 1940,	181
Cost per pupil enrolled in elementary grades for in- struction, fuel, janitors, conveyance, textbooks and supplies	\$ 54.87
Average salary elementary teachers for state	799.03
Average salary Cornville teachers	540.00
Cost of conveyance per pupil per year in Cornville ..	39.21
Average cost conveyance per pupil per year in state..	25.95

School Board Members:

Lester G. Stevens, term expires 1941
 Harold L. Cross, term expires 1942
 Mrs. Lizzie Moody, term expires 1943

ROSTER OF TEACHERS FEBRUARY 15, 1941

Name	Preparation	No. Years Experience	No. Years Present Position	Salary
Mrs. Bertha Hilton	Farmington Nor.	35	4	\$540
Mrs. Gertrude Devereux	Farmington Nor.		1-2	540
Miss Evelyn Violette	Madawaska Train.	20	1-2	540
Miss Hilda Packard	Farmington Nor. & U. of M.	31	1	540
Miss Marion Smith	Bridgewater Nor.	0	0	540

SCHOOL DEPARTMENT REPORT

ESTIMATES OF SCHOOL BUDGET FOR YEAR ENDING

FEBRUARY 15, 1942

Item	Expended	Estimated
	Yr. Ending	Expendi- tures
	Feb. 15, 1941	Yr. Ending Feb. 15, 1942
Teachers' salaries	\$2,745.00	\$3,060.00
Fuel	181.75	245.00
Janitors	125.50	130.00
Conveyance	1,803.80	1,782.00
Textbooks	313.75	400.00
Supplies	207.59	240.00
Elementary tuition	31.50	63.00
High school tuition	1,594.88	1,463.00
Totals state school fund	\$7,003.77	\$7,383.00
Repairs	53.41	550.00
Clerical assistance		40.00
Totals all accounts	\$7,057.18	\$7,973.00

ESTIMATED RESOURCES

State apportionment	\$1,400.00	
State equalization	500.00	
Land fund note	51.17	
Balance from 1940-41	320.81	
	<hr/>	
Total estimated resources		\$2,271.98
Town's necessary appropriation for all school purposes		\$5,701.02
Necessary appropriation for state school fund		5,129.36
Necessary appropriation for special accounts		571.66

Town Clerk's Report

Number of births reported, 16; marriages, 7; deaths, 17 — from February 15, 1940, to February 15, 1941.

BIRTHS

November 5, 1873 — To Crowell C. and Lorinda J. Hall, a daughter, Mabel Amanda Hall.

July 30, 1908 — To Mark and Maude R. Gerald, Jr., a son, Whilce Carol Gerald.

February 25, 1940 — To Oscar E. and Nellie M. Gilpatric, a son, Oscar Everett Gilpatric.

April 8, 1940 — To Ervin H. and Inez M. Rhoda, a son, John Lawrence Rhoda.

February 20, 1887 — To Alonzo and Mabel C. Smith, a daughter, Alice Christiana Smith.

May 9, 1876 — To Isaac and Frances E. Freeman, a daughter, Maud W. Freeman.

June 26, 1886 — To Charles F. and Edie M. Longfellow, a son, Frank Clifford Longfellow.

April 15, 1877 — To Alfred S. and Sarah Tibbetts, a daughter, Jennie M. Tibbetts.

June 22, 1879 — To Prince A. and Eudora P. Moody, a son, John F. Moody.

November 11, 1833 — To Elkanah A. and Lizzie S. Branch, a daughter, Margie Mae Branch.

November 3, 1887 — To Samuel M. and Clara P. Adams, a daughter, Nettie Edna Adams.

October 24, 1899 — To Chauncey H. and Caroline B. Foss, a daughter, Mabel Pearle Foss.

April 26, 1886 — To David E. and Laura J. Perkins, a son, Howard David Perkins.

November 23, 1884 — To Peter B. and Sarah I. Willey, a daughter, Nettie Maud Willey.

February 27, 1907 — To Daniel I. and Nettie M. Huff, a son, Howard D. Huff.

October 18, 1940 — To Joseph A. and Mary R. Groder, a son, Joseph Alfred Groder.

MARRIAGES

June 1, 1940 — By J. Elmer Mossman, clergyman, Norman Millard Atwater of Cornville to Avis Eva Libby of Falmouth, at Falmouth.

June 1, 1940 — By Charles E. Stanton, clergyman, Leslie Ray Moody of Cornville to Marguerite Sarah Jones of Cornville, at Cornville.

June 1, 1940 — By Norman I. Bromley, clergyman, Hugo Hjort of Cornville to Mildred Madelene Huff of North New Portland, at Waterville.

June 24, 1940 — By L. D. Ouellette, R. C. rector, Ovila Charrier of Cornville to Zilda M. Theborge of Cornville, at Skowhegan.

July 14, 1940 — By Thomas S. Cleaver, clergyman, Gilbert Carroll Parlin of Cornville to Charlene Belle Beckwith of Cornville, at Skowhegan.

September 21, 1940 — By Ernest C. Evans, clergyman, Raymond Harville of Cornville to Barbara B. Boston of Athens, at Madison.

January 26, 1941 — By Maurice Alkins, Justice of the Peace, Charlie Howard Brown of Cornville to Clara E. Gleason Longly of Cornville, at Bingham.

DEATHS

February 15, 1940 — Beverly Ann Williams, age 4 months, 8 days. Cause of death, delicate, lack of vitality from birth. Found dead in cradle.

March 5, 1940 — William L. Wescott, age 72 years, 11 months, 3 days. Cause of death, fractured skull.

March 9, 1940 — Eddie Whitney Thurston, age 59 years, 3 months, 22 days. Cause of death, pulmonary tuberculosis.

April 29, 1940 — Mrs. Laura Neil, age 86 years, 2 months, 16 days. Cause of death, cerebral apoplexy.

May 3, 1940 — Herbert E. Hall, age 90 years, 7 months, 18 days. Cause of death, heart failure.

July 20, 1940 — Frank V. Flanders, age 72 years, 6 months, 1 day. Cause of death, valvular disease of heart.

August 7, 1940 — Eber I. Walker, age 81 years, 2 months, 4 days. Cause of death, cerebral apoplexy.

† August 21, 1940 — Marion E. Beckwith, age 35 years, 10 months, 1 day. Cause of death, myelogenous leukemia.

October 31, 1940 — Emma J. Moody, age 82 years, 11 months, 1 day. Cause of death, arterio-sclerotic heart disease, usemia.

November 4, 1940 — Mrs. Etta M. Davidson, age 71 years, 6 months, 5 days. Cause of death, heart failure.

November 23, 1940 — Berit Hjort, age 80 years, 3 months, 4 days. Cause of death, chronic heart disease.

November 24, 1940 — Charles E. Tisdale, age 65 years, 1 month, 27 days. Cause of death, coronary occlusion angina pectoris.

November 24, 1940 — Reuben W. French, age 83 years, 3 months, 12 days. Cause of death, cerebral hemorrhage.

November 29, 1940 — Laurette Davis, age 85 years, 11 months, 21 days. Cause of death, H. cardiac decompensation and failure.

December 15, 1940 — Mary Bickford, age about 75 years. Cause of death, epilepsy.

January 21, 1941 — Annie L. Walker, age 74 years, 8 months, 6 days. Cause of death, heart failure.

February 7, 1941 — Charles Herbert Blackwell, age 74 years, 7 months, 12 days. Cause of death, cardiac failure, coronary thrombosis.

Respectfully submitted,

OTTO FLEWELLING, Clerk

Warrant for Annual Town Meeting

To: Otto Flewelling, Constable of Cornville in the County of Somerset, State of Maine:

You are hereby required to notify and warn the inhabitants of the Town of Cornville qualified by law to vote in town affairs, to assemble at the Town House in said town, Monday, the third day of March, A. D. 1941, at ten o'clock in the forenoon to act on the following articles, to wit:

Art. 1—To choose a moderator to preside at said meeting.

Art. 2—To choose a town clerk for the ensuing year.

Art. 3—To see if the town will vote to accept the report of town officers for the year 1940 1941.

Art. 4—To choose selectmen and overseers of the poor, treasurer, tax collector and constable, auditor, school committee, trustee of school fund, member of cemetery committee, and all other officers required by law to be chosen at annual March meeting.

Art. 5—To fix wages of men and horses and trucks for labor. Budget committee recommends same as last year.

Art. 6—To see what sum of money the town will vote to raise for making and repairing highways in said town.

Budget committee recommends \$1000.00.

Art. 7—To see what sum of money the town will vote to raise for snow roads.

Budget committee recommends \$1000.00.

Art. 8—To see what sum of money the town will vote to raise for making and repairing culverts and bridges.

Budget committee recommends \$300.00.

Art. 9—To see what sum of money the town will vote to raise for repairs and upkeep of snow plough and tractor.

Budget committee recommends \$400.00.

Art. 10—To see if the town will vote to raise the sum of \$675.00 to pay the town's proportional part of patrolling patrol roads.

Art. 11—To see what sum the town will raise and appropriate for State Aid road construction (in addition to the amount regularly raised for care of ways, highways and bridges) under the provisions of Section 3, Chapter 229, Public Laws of 1937.

Budget committee recommends \$799.50.

Art. 12—To see what sum if any the town would recommend to take from the joint State Aid account for the purpose of applying bituminous surface treatment to State Aid road in excess of the requirements of Section 2, Chapter 132, P. L. 1935.

Budget committee recommends pass.

Art. 13—To see if the town will vote to raise the sum of \$879.00 for maintenance of third class road.

Art. 14—To see if the town will vote to raise the sum of \$300.00 for bituminous surface treatment on third class road commencing at last year's work, extending north.

Budget committee recommends pass.

Art. 15—To see if the town will vote to instruct the Selectmen to hold one half of all money earned on State Aid, third class town roads, bridges and culverts, and cutting bushes, work on cemeteries, transporting school children, and any other labor for the Town of Cornville to be paid on taxes until taxes are paid.

Budget committee recommends favorable.

Art. 16—To see what action the town will vote to take in regard to unpaid taxes.

Art. 17—To see if the town will vote to continue workman's compensation insurance and raise a sum of \$120.00 for the same.

Budget committee recommends pass.

Art. 18—To see if the town will vote to raise the sum of \$200.00 for white pine blister rust control, the same to be used in State Project as conducted during 1937.

Budget committee recommends pass.

Art. 19—To see what sum of money the town will vote to raise for cutting and burning bushes along State, State Aid and third class roads.

Art. 20—To see what sum of money the town will vote to raise for cutting bushes along town roads.

Art. 21—To see if the town will vote to instruct the Selectmen to change the location of the State Aid construction work now being carried out on the Molunkus road, the same to begin at the Solon town line and extending south.

Art. 22—To see what sum of money the town will vote to raise for the support of schools for the ensuing year, this sum to include textbooks, tuition and supplies.

Budget committee recommends \$5200.00.

Art. 23—To see what sum of money the town will vote to raise for repairs on school houses.

Budget committee recommends \$300.00.

Art. 24—To see what sum of money the town will vote to raise for care of cemeteries.

Budget committee recommends \$100.00.

Art. 25—To see what sum of money the town will vote to raise for the support of poor.

Budget committee recommends \$700.00.

Art. 26—To see if the town will vote to raise \$186.00 for Mother's Aid.

Budget committee recommends \$186.00.

Art. 27—To see if the town will raise and appropriate \$25.00 for public health nursing in Cornville, said sum to be expended by State Bureau of Health for local service.

Budget committee recommends pass.

Art. 28—To raise a sum of money for Memorial Day purposes.

Budget committee recommends \$10.00.

Art. 29—To see what sum of money the town will vote to raise to pay interest on interest-bearing orders and town bond.

Budget committee recommends \$600.00.

Art. 30—To see if the town will vote to raise \$1000.00 to meet their bond, due March 1, 1942.

Art. 31—To see if the town will vote to instruct the Selectmen to hire money from time to time in anticipation of incoming taxes.

Art. 32—To see what sum of money the town will vote to raise to defray all other town charges including \$240.00, the town's proportional part of salary of superintendent of schools.

Budget committee recommends \$1200.00.

Art. 33—To see if the town will vote to authorize the Selectmen in behalf of the town to sell and dispose of any real estate acquired by the town by non-payment of taxes thereon at such terms as they deem advisable and to execute quit claim deeds for each property.

Art. 34—To see if the town will vote to abate the tax of Floyd Hinckley.

Art. 35—To see if the town will vote to open the Kinsman School.

Art. 36—To see if the town will vote to raise the sum of \$313.14 for fire fighting for 1940. This sum is due and must be paid.

Budget committee recommends \$313.14.

Art. 37—To see if the town will vote to authorize the Selectmen to purchase a flag for the town hall, the size, quality and price to be paid left to them and the purchase price to be taken from the Armistice Day fund now in the bank and pass all votes necessary respecting the same.

Budget committee recommends favorable.

Art. 38—To see if the town will sell the Kinsman Schoolhouse and if so give the M. E. B. Society the first option of buying and pass all votes necessary regarding the same.

Art. 39—To see what action the town will take to calling the fire department when there are fires in town.

Art. 40—To see what sum of money the town will vote to raise for advertising our natural resources, advantages and attractions under the provisions of Chapter 5, Section 82 of the Revised Statutes of 1930, said sum to be expended under the direction of the State of Maine Publicity Bureau.

Art. 41—To transact any other business that may legally come before said meeting.

Hereof fail not and have you then and there this warrant with your doings thereon.

Given under our hands this fifteenth day of February, 1941.

B. L. BOWMAN

FRANK J. PUGH

ROY BECKWITH

Selectmen of Cornville

9

PRESERVE THIS REPORT

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

Richard Hayden Skowhegan



ANNUAL REPORTS
OF THE
Town Officers
OF THE TOWN OF
Cornville, Maine



FOR THE FISCAL
Year Ending February 15, 1942

ANNUAL REPORTS
OF THE
TOWN OFFICERS
OF THE TOWN OF
Cornville, Maine

FOR THE FISCAL
Year Ending February 15, 1942

PRESS OF
INDEPENDENT-REPORTER CO.
SKOWHEGAN, MAINE

TOWN OFFICERS

Selectmen, Assessors, Overseers of the Poor

B. L. BOWMAN

LEROY BECKWITH

GUY FLEWELLING

School Committee

HAROLD CROSS

LIZZIE MOODY

HAROLD ROWELL

Superintendent

WILLIAM G. SPRINGER

Board of Health

GUY MOODY

EDWARD CRIPPS

A. E. SMITH

Health Officer

A. E. SMITH

Associate Member of Trustee of School Fund

RALPH HAMILTON

EDWARD CRIPPS

RAY MOODY

Collector and Constable

OTTO FLEWELLING

Ballot Clerks

EMMA LOCK

DELLA HERRIN

FREDA PUGH

NETTIE HUFF

Fire Ward

EDD CARR

Cemetery Committee

GEO. FLEWELLING

EDWARD CRIPPS

CLIFTON AMAZEEN

Assessors' Report

APPROPRIATED BY TOWN AT ANNUAL TOWN MEETING

MARCH 2, 1941

Town highways, summer	\$ 1,000.00
Town highways, winter	1,000.00
Bridges and culverts	300.00
Patrolling patrol roads	675.00
State Aid road	799.50
Third Class maintenance	879.00
Workman's insurance	120.00
Cutting bushes on State, State Aid and Third Class roads	300.00
Support of schools	5,200.00
Patrolling patrol roads	675.00
Cemeteries	100.00
Support of poor	850.00
Mothers' Aid	186.00
Memorial Day	10.00
Interest	600.00
Town debt	1,000.00
Town charges	1,200.00
Repairs on snow plow and tractor	400.00
Fires	313.14
Cutting bushes on town highways	250.00
	<hr/>
	\$15,482.64

ASSESSMENTS

State tax	\$2,335.10
County tax	514.97
Overlay	256.87
	<hr/>
	\$ 3,106.94
Total assessment	<hr/>
	\$18,589.58
Amt. assessed on real and personal estate	\$18,154.58
145 polls @ \$3.00	435.00
Supplementary tax	33.00
	<hr/>
	\$18,622.58

Abatements	\$140.35
Real estate, resident	\$172,945.00
Real estate, non resident	98,725.00
	<hr/> \$271,670.00

Personal estate, resident	\$ 40,175.00
Personal estate, non resident	1,165.00
	<hr/> \$ 41,340.00

Grand total	\$313,010.00
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Tax on \$313,010.00 @ .058	\$ 18,154.80
Tax on 145 polls @ \$3.00	435.00
Supplementary tax	33.00
Excise tax	794.25
	<hr/> \$ 19,372.05

AMOUNT OF PERSONAL PROPERTY

	No.	Av. Value	Total Value
Horses	129	93+	\$ 12,060.00
Colts, 3 to 4 yr.	1	100	100.00
Cows	497	36+	17,940.00
Oxen	20	42+	855.00
Three yr. old	106	31+	3,290.00
Two yr. old	185	20+	4,090.00
Sheep	2	5+	10.00
Poultry	1295	.80+	1,025.00
			<hr/> \$ 39,370.00

EXEMPT LIVESTOCK AND POULTRY

	No.	Av. Value	Total Value
Colts, draft, under 3 yr. old	6	70—	\$ 400.00
Yearlings	206	10+	2,150.00
Sheep	362	5	1,810.00
Swine	40	10	400.00
Poultry	1344	.80—	1,098.00
			<hr/> \$ 6,253.00

OTHER PERSONAL PROPERTY

Portable mills and machinery	\$ 1,970.00
Amount of livestock and poultry brought forward	39,370.00
	<hr/>
Total amount of personal property	\$41,340.00

Highway Department

STATEMENT OF STATE AID ROADS

Appropriated by town	\$ 799.50	
Apportioned by State	1,599.00	
Balance, 1940	24.99	
		<hr/>
Joint fund		\$2,423.49
Expended by town		2,380.10
		<hr/>
Unexpended balance		\$ 43.39

STATEMENT THIRD CLASS ROAD

Apportioned by State	\$1,926.60	
Total expenditure	1,913.01	
		<hr/>
Unexpended balance		\$ 13.59

STATEMENT OF R. F. D. ROAD

Apportioned by State, 1941	\$ 770.25	
Balance, 1940	5.51	
		<hr/>
Total fund		\$ 775.76
Cost of road		783.06
		<hr/>
Over expended		\$ 7.30

SUMMER HIGHWAYS

Cost of summer highways for 1940-1941	\$1,016.16	
Appropriated by town	1,000.00	
		<hr/>
Over expended		\$ 16.16

WINTER HIGHWAYS

Cost of winter highways, 1941-1942	\$ 961.84	
Appropriated by town	1,000.00	
	<hr/>	
Unexpended		\$ 38.16

BRIDGES AND CULVERTS

Cost of bridges and culverts	\$ 447.75	
Appropriated by town for 1941-1942	300.00	
	<hr/>	
Over expended		\$147.75

CUTTING BUSHES ON STATE, STATE AID AND
THIRD CLASS ROADS

Cost of cutting bushes	\$ 371.76	
Appropriated by town	300.00	
	<hr/>	
Over expended		\$ 71.76

CUTTING BUSHES ON TOWN ROADS

Cost of cutting bushes	\$ 223.72	
Appropriated	250.00	
	<hr/>	
Unexpended		\$ 26.28

MAINTENANCE OF THIRD CLASS ROADS

Cost of maintenance	\$ 750.35	
Appropriated	879.00	
	<hr/>	
Unexpended		\$ 128.75

THIRD CLASS ROAD TAR

Cost of tarring	\$ 807.61
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REPAIRS ON SNOW PLOW AND TRACTOR

Cost of repairs on snow plow and tractor,	
1941-1942	\$ 907.62
Appropriated	400.00
	<hr/>
Over expended	\$ 507.62

Charities

SUPPORT OF POOR ON TOWN

Cost of poor on town	\$ 736.93	
Appropriated by town	850.00	
		<hr/>
Unexpended		\$ 113.07

SUPPORT OF POOR ON OTHER TOWNS

Cost of poor on other towns, 1941-1942	\$ 243.69	
Received from other towns	397.26	
		<hr/>
Balance from old accounts		\$ 153.57

SUPPORT OF STATE POOR

Cost of State poor	\$ 502.83	
Received from State	691.93	
		<hr/>
Balance from 1940		\$ 189.10

MOTHERS' AID

Cost of Mothers' Aid	\$ 294.13	
Appropriated by town	186.00	
		<hr/>
Over expended		\$ 108.13

Administration

OFFICERS' SALARIES AND INCIDENTAL EXPENSES

Cost of incidental accounts	\$ 657.61	
Cost of Town Officers:		
B. L. Bowman, first selectman	150.00	
Roy Beckwith, second selectman	75.00	
Guy Flewelling, third selectman	75.00	
Otto Flewelling, clerk	25.00	
Otto Flewelling, collector and constable ..	100.00	
Wm. Springer, superintendent of schools ...	236.64	
Frank J. Pugh, collector	100.00	
Della Herrin, ballot clerk	3.00	
Nettie Huff, ballot clerk	3.00	
Freda Pugh, ballot clerk	3.00	
Emma Lock, ballot clerk	3.00	
Edd Carr, fire ward	3.00	
A. E. Smith, health officer	2.00	
Edward Cripps, board of health	2.00	
Guy Moody, board of health	2.00	
A. E. Smith, board of health	2.00	
		\$1,442.25
Appropriated by town		1,200.00
		<hr/>
Over expended		\$ 242.25

INTEREST

Cost of interest on temporary notes and bond	\$ 553.33	
Appropriated by town	600.00	
		<hr/>
Unexpended		\$ 46.67

BANK NOTES

Paid Depositors Trust Company	\$6,000.00
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BOND

Paid Federal Trust Co., 1941 bond due Mar. 1	\$1,000.00
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STATE AND COUNTY TAX

Paid State tax	\$2,335.10
Appropriated	2,335.10
Paid county tax	\$ 514.97
Appropriated	514.97
Paid dog tax	\$ 121.70

WORKMAN'S COMPENSATION INSURANCE

Compensation insurance	\$ 96.50
Appropriated	120.00
Unexpended	\$ 23.50

OLD AGE ASSISTANCE

Cost of old age assistance	\$ 215.32
1940 balance	251.30
Unexpended	\$ 35.98

MEMORIAL DAY

Cost of Memorial Day	\$ 2.40
Appropriated	10.00
Unexpended	\$ 7.60

PROTECTION FROM FIRE

Cost of fires	\$ 423.40	
Appropriated	313.14	
	<hr/>	\$ 110.40

CEMETERIES

Cost of cemeteries	\$ 107.86	
Appropriated by town	100.00	
	<hr/>	
Over expended		\$ 7.86

SPECIAL CEMETERY WORK

Cost of special cemetery work	\$ 19.16	
1940 balance	17.36	
	<hr/>	
Over expended		\$ 1.80

SCHOOLS

Cost of schools	\$7,927.66	
Less outstanding payroll of 1941	134.90	
	<hr/>	\$7,792.76
Appropriated	\$5,200.00	
State school fund	1,580.36	
State equalization fund	1,169.00	
Land fund note	51.17	
Miscellaneous receipts	131.30	
Balance, 1940-1941	302.47	
	<hr/>	
Total State school fund		\$8,434.30
Total State school fund	\$8,434.30	
Expended	7,792.76	
	<hr/>	
Balance unexpended		\$ 641.54

REPAIRS ON SCHOOLHOUSES

Cost of repairs on schoolhouses	\$ 338.48
Appropriated by town	300.00
	<hr/>
Over expended	\$ 38.48

FINANCIAL STATEMENT

Liabilities

Town bond, Federal Trust Co.	\$7,000.00
Notes, Depositors Trust Co.	2,000.00
	<hr/>
Total liabilities	\$9,000.00

Resources

Cash in treasury	\$1,338.54
Due from State, for snow road account	554.12
Due from tax deeds	59.83
Due from State for use of snow fence	190.00
Due from 1932 tax	52.25
Due from 1933 tax	95.50
Due from 1934 tax	66.63
Due from 1935 tax	56.37
Due from 1936 tax	146.67
Due from 1937 tax	332.97
Due from 1938 tax	372.46
Due from 1939 tax	705.04
Due from 1940 tax	2,848.66
Due from 1941 tax	2,968.28
	<hr/>
	\$9,787.32

TOWN OWNED PROPERTY

Town house	\$2,000.00
Tractor house	100.00
Tractor and plow	3,000.00

Road machine	100.00	
Snow fence, 10,500 ft.	800.00	
Adding machine	20.00	
	<hr/>	\$6,020.00

Respectfully submitted,

B. L. BOWMAN

ROY BECKWITH

GUY FLEWELLING

Selectmen of Cornville

Treasurer's Report

RECEIPTS

1941	
Mar. 1—Cash on hand	\$ 720.64
Mar. 1—Town of Solon, tuition for Barbara Harville	20.00
Mar. 1—Alton Amazeen, for amt. over paid	1.85
Mar. 3—State of Maine, pauper account ..	202.73
Mar. 9—Scott's Garage, for amt. over paid	37.44
Apr. 11—First National Bank, loan	2,000.00
May 3—State of Maine, porcupine bounty .	21.75
May 5—Town of Waldoboro, Ernest Merry account	21.35
May 5—Fred R. Libby, tax lien	17.31
May 31—Byron Harville, tuition for Barbara Harville	36.00
June 3—Butler & Butler, sale of John Thebarger lot to Oscar Ricker	150.00
June 10—Town of Skowhegan, tuition for Waldo and Maxine Rines	72.00
June 11—First National Bank, loan	2,000.00
June 27—State of Maine Highway Dept., snow removal, \$1,507.17; less deductions for plowing, \$308.00	1,199.17
July 3—Dell Brown, tax lien on W. J. Kilgore farm	76.57
July 8—L. F. Parsons, int. on school fund	51.17
July 19—Town of Abbot, Patterson account	151.00
July 19—Town of Athens, McLaughlin acct.	8.88
July 24—Town of Skowhegan, Groder children account	201.00
Aug. 2—State of Maine, State pauper acct.	200.40
Aug. 27—State of Maine, State pauper acct.	104.32
Sept. 5—First National Bank, loan	2,000.00
Sept. 12—State of Maine Highway Dept., State Aid fund, \$1,580.60; less deductions for tar, \$807.61	772.99
Oct. 2—Town of Canaan, school supplies sold	3.30

Oct. 24—State of Maine, State pauper acct.	31.50
Nov. 24—John Mitchell estate, tax lien	21.35
Nov. 25—State of Maine Highway Dept., maintenance of unimproved roads, \$775.76; less road patrol fund, \$675.00	100.76
Nov. 29—Received from Otto Flewelling, dog tax	121.70
Dec. 3—State of Maine, State pauper acct.	62.50
Dec. 3—State Highway Dept., reimburse- ment payroll	28.59
Dec. 3—State Highway Dept., Third Class road fund	1,913.01
Dec. 16—State of Maine, school equalization fund	1,169.00

1942

Jan. 5—Town of Merrill, Lawrence Chute account	15.03
Jan. 14—State of Maine, State pauper acct.	31.50
Jan. 19—Flora Whittemore estate, cost on tax lien	1.50
Jan. 31—Harry Fall, settlement of tax liens on Holmes and Day real estate ..	60.80
Jan. 31—John Spaulding, tax lien	24.35
Jan. 31—State of Maine, State pauper acct.	35.00
Feb. 13—State of Maine, State Pauper acct.	23.28
Feb. 13—Archie Corson, tax lien	127.07
Feb. 16—Osman Thurston, tax lien	34.54
Feb. 16—George Ricker, refund for care at Redington Memorial Hospital	50.00

Total receipts	\$32,366.53
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EXPENDITURES

Feb. 16—Total warrants	\$31,027.99
Feb. 16—Cash on hand	1,338.54

Total expenditures	\$32,366.53
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Note:—Included in the above warrants are:

County tax		\$	514.97
State tax	\$2,335.10		
Less State school fund	\$1,580.36		
Dog license refunded	56.66		
	<hr/>	\$1,637.02	
		<hr/>	\$ 698.08

Respectfully submitted,

FRANK J. PUGH,

Treasurer

Tax Collector's Report

1941 tax	\$18,589.56	
Supplemental tax	33.00	
		<hr/> \$18,622.56
1941 tax collected	\$15,096.65	
Resident delinquent	1,889.20	
Non resident delinquent	1,496.36	
Abatements	140.35	
		<hr/> \$18,622.56

Receipts

Excise tax	\$ 749.25	
1936 tax	4.30	
1937 tax	79.00	
1938 tax	102.63	
1939 tax	362.32	
1940 tax	2,035.96	
1940 supplemental tax	9.00	
1941 tax	15,097.65	
Interest collected, 1940 tax	5.07	
Dog tax	121.70	
		<hr/> \$18,566.88
Paid Frank J. Pugh, treasurer	\$18,445.18	
Dog tax	121.70	
		<hr/> \$18,566.88

1939 tax	\$1,067.36	
Collected	362.32	

Due \$ 705.04

1940 tax	\$4,885.12	
Collected	\$2,035.96	
Mortgage liens	2,341.33	
Abatements	10.50	
		<hr/> \$4,387.79

Due \$ 497.33

1932 tax	\$ 52.25	
Due		52.25
1933 tax	\$ 95.50	
Due		95.50
1934 tax	\$ 66.63	
Due		66.63
1935 tax	\$ 56.37	
Due		56.37
1936 tax	\$ 150.97	
Collected	4.30	
Due		\$ 146.67
1937 tax	\$ 411.97	
Collected	79.00	
Due		\$332.97
1938 tax	\$ 475.09	
Collected	102.63	
Due		\$ 372.46

RESIDENT DELINQUENT

Bowman, Ralph	\$ 111.46
Brown, Fred	21.67
Butler, Carroll	3.00
Chase, Horace	3.00
Cripps, Edward and Mary	19.13
Chute, Lawrence	8.80
Chase, H. L.	99.03

Collins, Fred	21.75
Cronkhite, Heirs of E. W.	102.36
Duplessie, E. J.	17.72
Fogg, Heirs of G. P.	139.20
Goodine, Ambrose	20.30
Hamilton, Ralph	29.29
James, Amos	52.20
Judkins, Carroll	14.60
Ketchum, Vern	156.89
Kelley, Heirs of A. M.	23.20
Kelley, Lee	102.76
Kincaid, Oscar	21.70
Kelley, M. H.	104.40
Lawrence, Stephen	79.85
Libby, Fred R.	16.50
Mace, Sadie	6.97
McGowan, Fred	63.20
McGowan, Gordon	43.50
Merrill, Mrs. A. F.	69.25
Moody, Guy	41.12
Merry, Ernest	3.00
Nichols, Sarah	60.90
Redmond, Noah	38.96
Ricker, George	8.70
Robinson, Frank	32.00
Spaulding, John	27.26
Towle, Everett	3.00
Thurston, Ethelyn	29.00
Thurston, Howard	78.88
Thurston, Osman	4.35
Trask, Elmer	9.46
Trask, Donald	3.00
Vellieux, Phillippi	92.22
Wescott, Edith B.	39.40
Whitney, Alice	8.70
Whittier, N. N.	2.32
York, Seldon	55.20
<hr/>	
\$1,889.20	

NON RESIDENT DELINQUENT

Bolgier, Heirs of Joseph	\$ 29.00
Chase & Hewitt	29.00
Dunlap, Gordon	43.50

Easler, Elijah	29.00
Eaton, H. D.	564.05
Eaton, H. D., Jr.	46.40
Federal Land Bank	63.80
Folsom, Bert	46.40
Hughes, Joseph	29.00
Jackson, Charles	16.40
Keyes, Leon	4.35
Kennedy, Heirs of M. G.	8.70
Munn, Merrill	95.70
McGough, Albert	11.60
Perkins, B. B.	17.40
Reed, Henry and Ruell	13.05
Sturges, Mortimer	69.60
Skowhegan Savings Bank	29.00
Whittemore, Heirs of Charles	17.40
Whittemore, M. M.	46.40
Wilson, Grace	13.05
Walker, Heirs of Annie	87.00
Wescott, E. F.	16.53
Vigue, Joseph Edmond and Emile .....	.20
United States of America	124.70
American Oil Co.	4.35
Williams, Sherman	40.78
<hr/>	
	\$1,496.36

Report of Audit

TOWN OF CORNVILLE

YEAR ENDED FEBRUARY 15, 1941

State of Maine

STATE DEPARTMENT OF AUDIT

Augusta

October 8, 1941

To the Inhabitants of the Town of Cornville:

In accordance with your request this department, represented by R. M. Parsons, has completed an examination of the accounts of your town officials for the municipal year ended Feb. 15, 1941.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of that date; subject however to a probable shrinkage in the final settlement of uncollected taxes and tax liens.

The data obtained by us is summarized in the following:

Comments

- Exhibit A Comparative Balance Sheet
- B Report of Treasurer
- C 1940 Valuation and Commitment
- D Statement of Appropriation Accounts

- Schedule 1 Reconciliation of Treasurer's Cash Balance
- 2 Uncollected Taxes
- 3 Sheriff's Deeds—1938
- 4 1939 Tax Liens
- 5 Accounts Receivable
- 6 Trust Funds
- 7 Analysis of Change in Net Debt
- 8 Notes Payable
- 9 Bonds Payable

Respectfully submitted,

State Department of Audit

HAROLD E. CRAWFORD,
Municipal Auditor

COMMENTS

CASH:

All cash recorded as received was deposited.

Payments were made by check from properly authorized warrants.

The cash balance was reconciled with the bank.

TAXES:

The 1940 tax commitment was added and found to agree with the Assessors' record. The total commitment was accounted for by authorized abatements, cash, or is still unpaid as shown on Schedule 2.

It appeared that all cash received on prior years' uncollected taxes had been properly accounted for. Those still unpaid as of February 15, 1941, are shown on Schedule 2.

Proper steps are being taken by the Collector toward the collection of unpaid real estate taxes which, previous to 1939, had not been properly secured.

TRUST FUNDS:

The trust fund investments were examined and are listed as shown on Schedule 6. It appeared that all income had been properly accounted for.

GENERAL:

A partial check was made of paid bills and as far as our examination went, all appeared to be proper charges and correctly recorded.

It will be noted that the unexpended balance as carried on the books of the Selectmen on Common and Second Schools does not agree with the balance shown by the Superintendent of Schools at the close of the year.

A detailed examination was made of the school bills paid and according to those records, the amount that we show appears to be correct.

With the exception of cash and trust funds, no external verification was made of your asset or liability accounts.

(Exhibit A)

COMPARATIVE BALANCE SHEET

ASSETS

Subsidiary Schedules:	Feb. 15, 1940	Feb. 15, 1941
1. Cash	\$ 521.62	\$ 720.64
2. Uncollected taxes:		
1940		\$4,885.12
1939	\$3,907.54	1,067.36
1938	1,311.20	475.09
1937	1,023.28	411.97
1936	260.34	150.97
1935	145.92	56.37
1934	105.12	66.63
1933	187.37	95.50
1932	124.00	52.25
	<hr/> 7,064.77	<hr/> 7,261.26
Tax deeds	74.84	
3. Sheriff's deeds, 1938		37.80
4. Tax liens, 1939		809.10
5. Accounts receivable	569.22	308.75
6. Trust funds:		
Cemetery	884.00	883.92
Ministerial & school	2,034.84	2,034.84
	<hr/> 2,918.84	<hr/> 2,918.76
Total assets	<hr/> \$11,149.29	<hr/> \$12,056.31
Overdraft Balances:		
Common & second- ary schools	241.33	
Special resolve road	817.01	
	<hr/> 1,058.34	
	<hr/> \$12,207.63	<hr/> \$12,056.31
7. Net debt	1,008.22	1,465.11
Combined assets, over- draft balances, and net debt	<hr/> \$13,215.85	<hr/> \$13,521.42

Departmental Receipts:

From State—Highways	\$5,062.11	
Education	725.00	
Charities	751.26	
Accounts rec. .	567.50	
		<hr/> 7,105.87

From other sources—

Administration	\$ 12.61	
Protection	25.00	
Charities	504.91	
Education	123.92	
		<hr/> 666.44
Interest on trust funds	19.16	
Temporary loan	7,000.00	
		<hr/>
Total receipts		\$33,913.28
		<hr/>
Total available		\$34,434.90
Total warrants paid (Exhibit D)		33,714.26
		<hr/>
Cash balance—Feb. 15, 1941 (Schedule 1) ..		\$ 720.64

(Exhibit C)

1940 VALUATION AND COMMITMENT

Year Ended February 15, 1941

Valuation:

Real estate—Resident	\$169,680.00	
Non resident	100,850.00	
		<hr/> \$270,530.00
Personal estate—Resident	\$ 41,135.00	
Non resident	1,470.00	
		<hr/> 42,605.00
		<hr/>
Total valuation		\$313,135.00

Commitment:

Valuation x rate—\$313,135.00 x .062	\$ 19,414.37	
166 polls @ \$3.00	498.00	
		<hr/>
	\$19,912.37	
Less fractional loss .....	.20	
		<hr/>
Tax commitment	\$19,912.17	
Supplemental taxes	75.35	
		<hr/>
Total charged to collector		\$19,987.52

Credits to collector:

Cash to treasurer	\$15,002.36	
Abatements	88.16	
Transfer credit	11.88	
		<hr/>
		\$15,102.40

Uncollected 1940 taxes — February 15, 1941

(Schedule 2)	\$ 4,885.12
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LIABILITIES

Subsidiary Schedules:	Feb. 15, 1940	Feb. 15, 1941
Accounts payable ..	\$ 232.50	
8. Notes payable	800.00	\$2,000.00
9. Bonds payable	9,000.00	8,000.00
6. Trust fund reserves:		
Cemetery	\$ 884.00	\$ 883.92
Ministerial & school	2,034.84	2,034.84
	<u>2,918.84</u>	<u>2,918.76</u>
Deferred credits:		
Old age assistance	251.31	251.30
Trust fund interest	13.20	17.36
	<u>264.51</u>	<u>268.66</u>
Total liabilities ..	\$13,215.85	\$13,187.42
Unexpended balances:		
Maintenance — 3rd class roads		\$ 119.95
Common & second- ary schools		214.05
		<u>334.00</u>
Combined liabilities and unexpended balances	\$13,215.85	\$13,521.42

(Exhibit B)

TREASURER'S ACCOUNT
Year Ended February 15, 1941

Cash on hand—February 15, 1940	\$ 521.62
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Receipts

Taxes:	
Current year	\$15,002.36
Prior years	3,259.26
Tax deeds	140.00
Tax liens	31.57
Excise tax	561.12
	<u>\$18,994.31</u>
Dog licenses	127.50

Report of Supt. of Schools

To the Superintending School Committee and Citizens of Cornville:

I hereby submit for your consideration my annual report of the condition and progress of your schools.

In the administration of the public schools, as well as in any large business, worthwhile planning must be long-term planning. An important part of this planning is to provide adequate and modern textbooks, library books, and general teaching supplies. During the past two years gratifying progress toward this objective has been made. By the aid of the state equalization fund more books were purchased. In addition to textbooks which were badly needed, each school has been provided with a modern set of World Encyclopedias and suitable library books have been purchased at various times. A child should have frequent association with good books to stimulate and develop good reading ability. Incidentally, good books have no small influence on the growth and development of a child's character.

Your teachers are loyal and conscientious in the performance of their duties. During the past summer Miss Packard, Mrs. Hilton, and Mrs. Devereux attended Farmington Normal School. This spirit of professional interest should be recognized and encouraged. Miss Smith resigned her position at the Cleveland school during the early summer, but due to the scarcity of teachers at the salary that could be offered, it was impossible to fill the vacancy until after the other schools in town had been opened a week. The position is now held by Mrs. Frances Jones. All the schools are making satisfactory progress.

During the summer vacation, new toilets and a woodshed were added to the rear of the Cleveland school building by Mr. William Roach. This addition is well constructed and a decided improvement over the original structure. Mr. Earl Smith did a very fine job in painting the exterior of the building. Twenty new desks were purchased for the schools, but because of war needs the order was slow in shipment.

Minor repairs were completed at the Brick school. This building is in need of extensive repairs, particularly the outside walls and the foundation. A new exterior door is needed at the Lincoln school. New desks are badly needed at both the Brick school and the Lincoln school, also facilities for displaying the Flag.

Mr. Palmer very generously provided swings at the Revere school. This building is in fairly good repair. A new teacher's desk should be provided and a smoke pipe for the stove.

The parents of the Whittier school district have shown much interest in the school and have helped to make it pleasant and comfortable. A screen door, book shelves, and clothes racks were furnished out of funds raised by the school.

All schools need jackets for the stoves. These jackets not only provide more efficient heating but are also a protection for the health and safety of the children.

Cornville received generous financial assistance from the State in an increased allotment in the equalization fund. The State school fund was also increased \$100 when evidence was presented that the Kinsman school had been closed since 1921. When a school is closed and the pupils are conveyed to another school the State pays the town the same amount as if the teaching position were still filled. At present the equalization fund can be used only for the improvement of instruction, purchase of supplies, cost of conveyance, and janitor service but there is a possibility that the State may limit the use of this fund to the increase of teachers' salary only.

Miss Louise Skelton, State Public Health Nurse, gave free audiometer tests to the pupils of the Cornville schools. Adequate supervision of health by trained personnel is a necessary service in any well organized school system. Reports released concerning the rejection of young men for military service because of physical unfitness indicate that we have not fully recognized the need of guarding and preserving the health of the young people. More frequent visits by a doctor or a public health nurse would be worth consideration.

It is pleasing to note the growing interest displayed by the parents in the schools. Again it is strongly urged that all parents

avail themselves of every opportunity to visit the schools. Schools are maintained for the pupils and real successful results can be achieved only when the parents and the teachers cooperate, when there is a mutual understanding of the problems that confront them.

The financial statement for the current year represents expenditures for 35 weeks of school rather than for a full school year of 36 weeks. This is because schools started a week late last fall. An extra week will be added to the spring term. Therefore, the budget for the ensuing year will represent expenditures for 37 weeks.

The cooperation of the school committee, teachers, and parents has contributed much to the success attained in all the schools and is duly appreciated.

Respectfully submitted,

WILLIAM G. SPRINGER,

Superintendent

School Report

FINANCIAL STATEMENT

Receipts

Raised by vote of town:

For common schools, high school tuition, textbooks and supplies	\$5,200.00	
For repairs	300.00	
		<hr/>
		\$5,500.00

Received from State:

State school fund apportionment	\$1,580.36	
State school fund equalization	1,169.00	
		<hr/>
		\$2,749.36
Land fund note		51.17
Miscellaneous receipts		131.30
Balance, 1940-41		320.81
		<hr/>
Total amount available		\$8,752.64

Expenditures

Common Schools:

Teachers	\$2,759.03	
Fuel	212.75	
Janitors	109.00	
Conveyance	1,689.89	
Textbooks	845.13	
Supplies	799.70	
Common school tuition	39.96	
		<hr/>
		\$6,455.46
High school tuition	1,337.30	
		<hr/>
Total expenditures State school fund ..		\$7,792.76
Repairs		338.48
		<hr/>
Total expenditures all accounts		\$8,131.24
Total balance unexpended		621.40

STATE SCHOOL FUND

Receipts

Town appropriation for common schools, high school tuition, textbooks and sup- plies	\$5,200.00	
State school fund apportionment	1,580.36	
State school fund equalization	1,169.00	
Land fund note	51.17	
Miscellaneous receipts	131.30	
Balance, 1940-41	302.47	
	<hr/>	
Total amount available, State school fund		\$8,434.30

Expenditures

Teachers:

Evelyn Violette	\$ 30.00	
Nettie Holt	15.00	
Marion Smith	195.00	
Bertha C. Hilton	569.00	
Gertrude Devereux	552.00	
Frances Jones	300.00	
Loantha Pike	480.00	
Hilda Packard	569.00	
Town of Pittsfield (office asst.)	49.03	
	<hr/>	\$2,759.03

Fuel:

Lloyd Harville	\$ 7.50	
Leon A. Spofford	35.00	
B. L. Bowman	40.00	
Earl Smith	3.00	
Willard Sidell	7.00	
Howard D. Huff	85.25	
Roy Beckwith	35.00	
	<hr/>	\$ 212.75

Janitors:

Annie Williams	\$ 5.00
Edith M. Trask	8.00

Elmer Trask	5.00	
Lucien Vachon	1.00	
Evelyn Violette	1.00	
Marion Smith	6.50	
Bertha C. Hilton	17.50	
Gertrude Devereux	21.00	
Frances Jones	10.50	
Loantha Pike	16.00	
Hilda Packard	17.50	
		<hr/>
		\$ 109.00

Conveyance:

Nancy S. Winslow	\$ 72.49	
Earl Smith	595.00	
Ella Carr	210.00	
Elizabeth Williams	372.00	
Irma Moody	315.00	
Myrtle Mosher	39.00	
Virginia Ames	86.40	
		<hr/>
		\$1,689.89

Common School Tuition:

Town of Skowhegan	\$ 39.96
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High School Tuition:

Town of Skowhegan	\$ 962.30	
Somerset Academy	375.00	
		<hr/>
		\$1,337.30

Textbooks:

McCormick, Mathers Co.	\$ 5.63
The Macmillan Co.	81.81
Scott Foresman & Co.	204.96
Beckley, Cardy Co.	59.92
Row, Peterson & Co.	31.00
American Book Co.	27.53
Frontier Press of Boston	115.42
Ginn & Co.	246.22

Webster Publishing Co.	20.33	
Arthur E. Tarbell	18.55	
Noble & Noble, Publishers	3.11	
D. C. Heath & Co.	4.37	
L. W. Singer Co.	26.28	
		<hr/>
		\$ 845.13

Supplies:

Marion Smith	\$.75	
D. H. Knowlton & Co. ....	.75	
Pioneer Mfg. Co.	13.59	
F. J. Barnard & Co. ....	.65	
Cross & Sheive	1.67	
Hilda Packard .....	.54	
Town of Pittsfield	22.99	
National Educ. Assn.	3.35	
U. S. Govt. Printing Office	1.50	
Loantha Pike	2.00	
The Quarrie Corp.	364.80	
Visual School Report Co.	5.60	
Bertha C. Hilton	1.00	
State Dept. of Education	1.20	
Town of Canaan	1.20	
Maine Public Health Assn. ....	.52	
World Book Co.	17.95	
Cross Hdw. Co.	1.95	
Pittsfield Hdw. & Plumb. Co.	2.25	
Edward E. Babb & Co.	64.01	
Central Maine Power Co.	12.00	
O. H. Toothaker	1.25	
Milton Bradley Co.	43.04	..
Schoolcrafters, Inc.	7.50	
M. F. Bragdon Paint Co.	19.48	
Pittsfield Advertiser	5.51	
J. L. Hammett Co.	200.71	
Webster Publishing Co.	1.94	
		<hr/>
		\$ 799.70
Total expenditures State school fund ..	\$7,792.76	
Balance unexpended State school fund .	641.54	

REPAIRS

Receipts

Town appropriation	\$ 300.00
Balance, 1940-41	18.34
<hr/>	
Total amount available	\$ 318.34

Expenditures

Harold Rowell	\$ 2.00
Harry E. Fall & Son	4.18
Ralph Collins	16.50
Harry Jones	1.25
Earl Smith	50.00
Wm. Roach	264.55
<hr/>	
Total expenditures for repairs	\$ 338.48
<hr/>	
Total overdraft for repairs	\$ 20.14

SCHOOL ENROLLMENT AND ATTENDANCE

Year Ending June 13, 1941

School	Teacher	Enroll- ment	Avg. Attend- ance
Cleveland	Marion B. Smith	23	20.54
Brick	Loantha Pike	24	19.42
Revere	Hilda Packard	27	20.78
Lincoln	Bertha Hilton	17	13.18
Whittier	Gertrude Devereux	18	14.58
<hr/>		109	88.50

SCHOOL ENROLLMENT BY GRADES FEB. 1, 1942

School	Grades								Total
	1	2	3	4	5	6	7	8	
Cleveland	2	3	1	3	2	3	4	1	19
Brick	6	2	3		3	1	6	3	24
Revere	4	2	1	3	6			3	19
Lincoln	2	1	1	1	3		2	2	12
Whittier	2	2	1	2		3	2	1	13
Totals	16	10	7	9	14	7	14	10	87

DATA REGARDING THE SCHOOLS

For Year Ending Feb. 14, 1942

Number enrolled in school census Apr. 1, 1941	172
Cost per pupil enrolled in elementary grades for instruction, fuel, janitors, conveyance, textbooks and supplies in Cornville	\$ 72.49
Average cost in State per pupil as above	49.73
Average salary Cornville teachers	583.20
Average salary for women elementary teachers in State	811.98
Cost of conveyance per pupil per year in Cornville	34.48
Average cost of conveyance per pupil per year in State	24.53
School board members:	
Harold L. Cross	Term expires 1942
William Roach	Term expires 1942
Mrs. Lizzie Moody	Term expires 1943

ROSTER OF TEACHERS FEB. 13, 1942

Name	Preparation	No. Years Experience	No. Years Present Position	Salary
Mrs. Bertha Hilton	Farmington Nor.	36	5	\$612
Mrs. Gertrude Devereux	Farmington Nor.	26	1	612
Miss Hilda Packard	Farmington Nor.	32	2	612
Miss Loantha Pike	Farmington Nor.	37	3	540
Mrs. Frances Jones	Farmington Nor.	19½	½	540

ESTIMATES OF SCHOOL BUDGET

For Year Ending Feb. 15, 1943

Item	Expended	Estimated
	Yr. Ending Feb. 14, 1942	Expendi- tures Yr. Ending Feb. 15, 1943
Teachers' salaries	\$2,759.03	\$3,296.70
Fuel	212.75	275.00
Janitors	109.00	132.50
Conveyance	1,689.89	1,876.00
Textbooks	845.13	275.00
Supplies	799.70	275.00
Common school tuition	39.96	75.00
	<hr/>	<hr/>
	\$6,455.46	\$6,205.20

Resources for elementary schools:

Balance State school fund, 1941-42	\$ 641.54	
State school fund apportionment	800.00	
State school fund equalization	985.00	
Land fund note	51.17	
	<hr/>	\$2,477.71

Necessary town appropriation for ele- mentary schools	\$3,727.49
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Estimated expenditures for high school tuition	\$2,227.50
Estimated resources—State school fund	700.00
	<hr/>

Necessary town appropriation for high school tuition	\$1,527.50
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Estimated expenditures for general repairs	\$ 200.00
Resources—overdraft, 1941-42	20.14
	<hr/>

Necessary town appropriation for repairs	\$ 220.14
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Total necessary town appropriation for all accounts	\$5,475.13
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Town Clerk's Report

Number of births reported, 6; marriages, 6; deaths, 6 — from February 15, 1941 to February 15, 1942.

BIRTHS

May 19, 1941—To Raymond and Barbara B. Harville, a son, Allan Ora Harville.

June 2, 1941—To Howard E. and Helen C. Thurston, a daughter, Marilyn Lee Thurston.

August 22, 1886—To Lorenzo D. and Jane E. York, a son, Lester Wilson York.

August 30, 1941—To Donald J. and Thelma L. Bowman, a son, Joseph Bert Bowman.

January 17, 1891—To Forrest and Mary F. Herrin, a son, Chester King Herrin.

October 15, 1941—To Guy M. and Dorothy B. Lancaster, a son, Harold Lloyd Lancaster.

MARRIAGES

July 3, 1941—By Eroid R. Farrar, clergyman, Dana Pennington Nelson of Monson to Marion Blanche Smith of Cornville, at Cornville.

August 16, 1941—By Thomas S. Cleaver, clergyman, Harlie Winslow Gallagher, Jr., of Cornville to Alice Edna Merry of Cornville, at Skowhegan.

September 30, 1941—By Rev. Napoleon Madore, clergyman, Everett Leon Towle of Cornville to Beatrice Bernice Berube of Solon, at Bingham.

December 20, 1941—By Thomas S. Cleaver, clergyman, Vernon Merton Walker of Clinton to Elinor Getchell Stevens of Cornville, at Cornville.

December 28, 1941—By Thomas S. Cleaver, clergyman, Linwood Merrill Foster of Cornville to Olive Ruth Lancaster of Athens, at Skowhegan.

December 29, 1941—By Rev. L. D. Ouellette, clergyman, Orville Stephen Beauford of Skowhegan to Lina Edith Thurston of Cornville, at Skowhegan.

DEATHS

July 9, 1941—Mary I. Walker, age 69 years. Cause of death, Drowning Suicidal.

September 14, 1941—Oliver Hussey Case, age 96 years, 1 month, 10 days. Cause of death, Myocarditis.

September 19, 1941—Mrs. Emma York, age 79 years, 10 months, 17 days. Cause of death, toxic Myocarditis Cardios renal disease.

October 11, 1941—George Friedrich, age 60 years, 11 months, 8 days. Cause of death, Heart Failure.

December 25, 1941—Fred P. Collins, age 76 years, 7 months, 29 days. Cause of death, Carcinomatosis.

January 5, 1942—Miles Stevens, age 52 years, 11 months, 8 days. Cause of death, Fractured Skull and Hemorrhage.

Respectfully submitted,

OTTO F. FLEWELLING, Clerk

Warrant for Annual Town Meeting

State of Maine,

County of Somerset, SS:

To: Otto Flewelling, Constable of Cornville in the County of
Somerset, State of Maine. Greetings:

You are hereby required to noify and warn the Inhabitants of the Town of Cornville, qualified by law to vote in town affairs to assemble at the Town House in said town, Monday the second day of March, A. D., 1942 at ten o'clock in the forenoon to act on the following articles to wit:

Art. 1—To choose a Moderator to preside at said meeting.

Art. 2—To choose a Town Clerk for the ensuing year.

Art. 3—To see if the town will vote to accept the report of town officers for the year 1941-1942.

Art. 4—To choose selectmen and overseers of the poor, treasurer, tax collector and constable, auditor, school committee, trustee of school fund, member of cemetery committee, and all other officers required by law to be chosen at annual March meeting.

Art. 5—To fix wages of men and horses and trucks for labor,

Art. 6—To see what sum of money the town will vote to raise for making and repairing highways in said town.

Art. 7—To see what sum of money the town will vote to raise for snow roads.

Art. 8—To see what sum of money the town will vote to raise for making and repairing culverts and bridges.

Art. 9—To see what sum of money the town will vote to raise for repairs and upkeep of snow plow and tractor.

Art. 10—To see if the town will vote to raise the sum of \$675.00 to pay the town proportional part of patrolling patrol roads.

Art. 11—To see what sum the town will raise and appropriate for state aid road construction (in addition to the amount regularly raised for care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Public Laws of 1930.

Art. 12—To see what sum if any the town would recommend to take from the joint state aid account for the purpose of applying bituminous surface treatment to state aid road in excess of requirements of Section 2, Chapter 132, P. L., 1935.

Art. 13—To see if the town will vote to raise the sum of \$625.00 for maintenance of third class road.

Art. 14—To see if the town will vote to raise the sum of \$400.00 for bituminous surface treatment on third class road commencing at last year's work extending north.

Art. 15—To see if the town will vote to instruct the selectmen to hold one half of all money earned on state aid, third class town roads, bridges and culverts, and cutting bushes, work on cemeteries, transporting school children, and other labor for the Town of Cornville to be paid on taxes until taxes are paid.

Art. 16—To see what action the town will vote to take in regard to unpaid taxes.

Art. 17—To see if the town will vote to continue workman's compensation insurance and raise a sum of \$120.00 for the same.

Art. 18—To see if the town will vote to raise the sum of \$200.00 for white pine blister rust control, the same to be used in State Project as conducted during 1937.

Art. 19—To see what sum of money the town will vote to raise for cutting and burning bushes along state, state aid and third class roads.

Art. 20—To see what sum of money the town will vote to raise for cutting bushes along town roads.

Art. 21—To see what sum of money the town will vote to raise for the support of schools for the ensuing year, this sum to include textbooks, tuition and supplies.

Art. 22—To see what sum of money the town will vote to raise for repairs on school houses.

Art. 23—To see what sum of money the town will vote to raise for care of cemeteries.

Art. 24—To see what sum of money the town will vote to raise for the support of poor.

Art. 25—To see if the town will vote to raise \$186.00 for Mother's Aid.

Art. 26—To see if the town will raise and appropriate \$25.00 for public health nursing in Cornville, said sum to be expended by State Bureau of Health for local service.

Art. 27—To raise a sum of money for Memorial Day purposes.

Art. 28—To see what sum of money the town will vote to raise to pay interest on interest-bearing orders and town bond.

Art. 29—To see if the town will sell the Kinsman school house and lot, and if so to give the North Cornville Ladies' Aid the first option of buying and pass all necessary votes in regard thereto.

Art. 30—To see what sum of money the town will vote to raise to defray all other town charges including \$240.00, the town's proportional part of salary of superintendent of schools.

Art. 31—To see if the town will vote to raise \$1000.00 to meet their bond due March 1, 1943.

Art. 32—To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town, such notes to be paid during the current municipal year out of money raised during said current municipal year by taxes.

Art. 33—To see if the town will vote to authorize the selectmen in behalf of the town to sell and dispose of any real estate acquired by the town by non-payment of taxes thereon at such terms as they deem advisable and to execute quit claim deeds for each property.

Art. 34—To see if the town will vote to raise the sum of \$423.40 for fire fighting for 1941.

Art. 35—To see what action the town will take to calling the fire department when there are fires in town.

Art. 36—To see what sum of money the town will vote to raise for advertising our natural resources, advantages and attractions under the provisions of Chapter 5, Section 82 of the Revised Statutes of 1930, said sum to be expended under the direction of the State of Maine Publicity Bureau.

Art. 37—To see if the town will vote to raise the sum of \$250.00 to repair the East Ridge Church and pass all votes necessary respecting the same.

Art. 38—To see if the town will vote to buy a new truck snow plow to replace old one and raise money for same.

Art. 39—To transact any other business that may legally come before said meeting.

Hereof fail not and have you then and there this warrant with your doings thereon.

Given under our hands this sixteenth day of February, 1942.

B. L. BOWMAN

ROY BECKWITH

GUY P. FLEWELLING

Selectmen of Cornville

PRESERVE THIS REPORT

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

ANNUAL REPORTS

OF THE

Town Officers

OF THE TOWN OF

Cornville, Maine



FOR THE FISCAL

Year Ending February 15, 1943

Annual Reports

of the

Municipal Officers

of the Town of

CORNVILLE, MAINE



Year Ending February 15th

1943

PRESS OF
INDEPENDENT-REPORTER CO.
SKOWHEGAN, MAINE

TOWN OFFICERS

Town Clerk

VIVIAN STAFFORD

Selectmen, Assessors, Overseers of the Poor

B. L. BOWMAN

LEROY BECKWITH

RALPH HAMILTON

School Committee

LIZZIE MOODY

FOREST YORK

HAROLD CROSS

Superintendent

WILLIAM G. SPRINGER

Board of Health

EDWARD CRIPPS

A. E. SMITH

GUY MOODY

Health Officer

A. E. SMITH

Associate Members of Trustee of School Fund

ERWIN SMITH

GUY MOODY

RALPH HAMILTON

Collector and Constable

OTTO FLEWELLING

Ballot Clerks

EMMA LOCKE

DELLA HERRIN

FREDA PUGH

NETTIE HUFF

Fire Ward

EDD CARR

Cemetery Committee

GEORGE FLEWELLING

EDD CARR

CLIFTON AMAZEEN

Chief Air Raid Warden

HAROLD L. CROSS

Assessors' Report

APPROPRIATED BY TOWN AT ANNUAL TOWN MEETING

Town highways, summer	\$ 1,000.00	
Town highways, winter	1,000.00	
Bridges and culverts	300.00	
Repairs on snow plow and tractor	800.00	
Patrolling patrol roads	675.00	
Bitumious surface	400.00	
State aid road	799.50	
Third class maintenance	625.00	
Workman's compensation	120.00	
Cutting bushes, State aid and third class roads	375.00	
Cutting bushes, town roads	200.00	
Support of schools	5,300.00	
Repair of schoolhouses	220.14	
Care of cemeteries	100.00	
Mothers' Aid	180.00	
Town charges	1,200.00	
Town bond	1,000.00	
Interest	600.00	
East Ridge church repairs	250.00	
Memorial Day	10.00	
Support of poor	750.00	
		<hr/> \$15,904.64

ASSESSMENTS

State tax	\$ 2,335.10	
County tax	514.97	
Overlay	157.29	
		<hr/> \$ 3,007.36
Total assessment		\$18,912.00
Amt. assessed on real and personal estate	\$18,477.00	
145 polls @ \$3.00	435.00	
Supplementary tax	51.00	
		<hr/>
Total tax		\$18,963.00
Excise tax	\$ 444.46	

VALUATION

Real estate, resident	\$174,330.00
Real estate, non resident	94,560.00
	<hr/>
Total Real estate	\$268,890.00
Personal estate, resident	\$37,710.00
Personal estate, non resident	1,350.00
	<hr/>
Total Personal Estate	\$39,060.00
	<hr/>
Total Grand Amount	\$307,950.00

ABATEMENTS

Roy Beckwith, overtaxed	\$ 12.00
Carrol Butler, out of town	3.00
Philip Beckwith, soldier	3.00
Newell Davis, soldier	3.00
Homer Gagnor, soldier	3.00
Harry Jones, soldier	3.00
A. M. Kelley, town property by tax lien ..	24.00
Oscar Kincade, old age	3.00
Elmer Loomis, vote of town by tax lien ..	60.00
Leslie Moody, out of town	3.00
Linwood Trask, soldier	3.00
Osburn Thurston, soldier	3.00
Russell Walker, out of town	3.00
Elisher Easler, town property by tax lien ..	18.00
Ivin Williams, soldier	3.00
Joseph Bolger, heirs of	29.00
Ray Dake, paid in Portland	3.00
M. H. Kelley, old age	3.00
	<hr/>
	\$ 182.00

Selectmen's Report

OFFICERS' SALARIES AND ADMINISTRATION

Frank Pugh	\$ 5.00
Emma Locke	3.52
Della Herrin	3.52
Nettie Huff	3.52
Freda Pugh	3.52
Freda Pugh	3.52
B. L. Bowman	50.00
Nettie Huff	3.52
Della Herrin	3.52
Emma Locke	3.52
B. L. Bowman	100.00
Roy Beckwith	75.00
Ralph Hamilton	75.00
Frank J. Pugh	100.00
Vivian Stafford	20.00
Edd Carr	3.00
A. E. Smith	3.00
Guy Moody	2.00
Otto Flewelling	100.00
Edward Cripps	2.00
	<hr/>
	\$ 563.16

INTEREST

Depositors Trust Co.	\$ 20.00
Federal Trust Co.	140.00
Depositors Trust Co.	100.00
Depositors Trust Co.	50.55
Federal Trust Co.	140.00
Depositors Trust Co.	23.34
	<hr/>
	\$ 473.89

BOND

Paid Federal Trust Co.	\$ 1,000.00
	<hr/>
	\$ 1,000.00

NOTES

Paid Depositors Trust Co.	\$ 5,000.00
	<hr/>
	\$ 5,000.00

CEMETERIES

Clifton Amazeen	\$ 21.12	
Edward Cripps	21.12	
George Flewelling	21.12	
Merle Flewelling	3.52	
Clifton Amazeen	12.32	
Edward Cripps	6.16	
Lawrence Amazeen	9.68	
George Flewelling	4.84	
	<hr/>	\$ 99.88

SPECIAL CEMETERY WORK

Clifton Amazeen	\$ 4.39	
Edward Cripps	4.39	
Lawrence Amazeen	4.39	
George Flewelling	4.39	
	<hr/>	\$ 17.56

REPAIRS ON CHURCH

Cross Hardware Co.	\$ 17.00
Blunt Hardware Co.	16.28
Miles Jackson, Jr.	8.00
Miles Jackson, Sr.	1.50
Myron Moody	26.55
Cross Hardware Co.	20.40
Blunt Hardware Co.	76.26
Steven Lawrence	3.00
Blunt Hardware Co.	3.25

Ray Moody	10.50	
Ervin Rhoda	34.26	
Charles Stanton	33.00	
	<u> </u>	\$ 250.00

MEMORIAL DAY

Harry's Greenhouses	\$ 1.50	
	<u> </u>	\$ 1.50

DOG TAX

Paid State Treasurer	\$ 88.50	
	<u> </u>	\$ 88.50

COUNTY TAX

Paid John Lancaster	\$ 514.97	
	<u> </u>	\$ 514.97

PATROL MAINTENANCE

Paid State Treasurer	\$ 648.00	
	<u> </u>	\$ 648.00

STATE TAX

Paid State Treasurer	\$ 2,335.10	
	<u> </u>	\$ 2,335.10

FIRE PROTECTION

Skowhegan Fire Department	\$ 110.00	
Skowhegan Fire Department	42.00	
Edd Carr	8.00	
Orrin Moody	8.00	
		<hr/> \$ 168.00

TOWN OFFICERS AND INCIDENTAL ACCOUNT

Appropriated	\$ 1,200.00	
Expended	1,305.11	
		<hr/>
Over expended		\$ 105.11

CEMETERIES

Appropriated	\$ 100.00	
Expended	99.88	
		<hr/>
Unexpended		\$.12

SPECIAL CEMETERY WORK

Interest on cemetery fund, 1941-42	\$ 38.68	
Expended	17.56	
		<hr/>
Unexpended		\$ 21.12

REPAIRS ON EAST RIDGE CHURCH

Appropriated	\$ 250.00	
Expended		\$ 250.00

MEMORIAL DAY

Appropriated	\$	10.00	
Expended		1.50	
Unexpended	\$		8.50

INTEREST

Appropriated	\$	600.00	
Expended		473.89	
Unexpended	\$		136.11

BOND

Appropriated	\$	1,000.00	
Expended			\$ 1,000.00

NOTES

Notes paid in 1941	\$	2,000.00	
Note paid in 1942		3,000.00	
			\$ 5,000.00

EMPLOYERS' INSURANCE

Tilton Insurance	\$	94.20	
			\$ 94.20

INCIDENTAL — 1942-1943

M. W. Cayford	\$	4.55	
Central Maine Power Co.		4.00	
Butler & Butler		20.00	

Loring, Short & Harmon	19.55
Central Maine Power Co.	4.00
Flora G. Caouette	20.00
Frank Pugh	3.00
Independent-Reporter	86.53
Frank J. Pugh	2.50
B. L. Bowman	3.00
Central Maine Power Co.	4.00
Cross Hardware Co.	1.10
J. H. Murrey	5.00
Maine Municipal Association	30.00
Otto Flewelling	63.15
W. J. Croteau	20.00
Central Maine Power Co.	4.00
B. L. Bowman	6.00
Frank J. Pugh	2.00
Central Maine Power Co.	4.00
Marks Publishing House	2.25
Central Maine Power Co.	4.00
B. L. Bowman	3.00
Frank Pugh	2.50
Central Maine Power Co.	4.00
Fred McGowen	98.00
Loring, Short & Harmon	2.10
Central Maine Power Co.	4.00
Treasurer and State Audit	61.97
Frank J. Pugh	2.50
Central Maine Power Co.	4.00
Fred McGowen	49.00
R. F. Hamilton	3.52
Central Maine Power Co.	4.00
Blunt Hardware Co. ....	.48
B. L. Bowman	2.25
Clayton E. Eames, Esq.	9.84
Frank Pugh	2.50
Central Maine Power Co.	4.00
D. A. & W. E. Porter	5.75
Howard Huff	2.00
Independent-Reporter	3.70
Fox & Ginn .....	.57
Central Maine Power Co.	1.00
Central Maine Power Co.	4.00
Cross Hardware Co.	8.78
Cross Hardware Co.	3.44
Blunt Hardware Co.	8.78

Butler & Butler	10.00
Mrs. B. L. Bowman	10.00
Benoice Judkins	3.00
Otto Flewelling	81.39
Frank J. Pugh	3.04
Roy Beckwith	13.99
B. L. Bowman	3.00
Fred McGowen	18.00
	<hr/>
	\$ 741.95

ORDERS DRAWN FOR SCHOOLS

Bertha Hilton	\$ 35.00
Gertrude Devereux	35.00
Hilda Packard	35.00
Loantha Pike	31.00
Francis Jones	31.00
Earl Smith	34.00
Ella Carr	1.20
Elizabeth Williams	22.00
Irma Moody	18.00
Virginia Ames	8.00
Keldon Spaulding	1.00
The MacMillan Co.	2.45
Edward E. Babb & Co.	31.12
Pitts Hardware and Plumbing Co.	1.25
Bertha Hilton	38.38
Gertrude Devereux	38.38
Hilda Packard	38.38
Loantha Pike	34.00
Francis Jones	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Virginia Ames	8.00
Central Maine Power Co.	1.00
Earl Smith	34.00
Bertha Hilton	38.38
Gertrude Devereux	38.38
Hilda Packard	38.38
Loantha Pike	34.00
Francis Jones	34.00
Earl Smith	34.00

Elizabeth Williams	22.00
Irma Moody	18.00
Virginia Ames	8.00
Laidlow Bros.	5.57
Bertha Hilton	19.19
Gertrude Devereux	19.19
Hilda Packard	19.19
Loantha Pike	17.00
Francis Jones	17.00
Earl Smith	17.00
Elizabeth Williams	11.00
Irma Moody	9.00
Virginia Ames	4.00
Scott Foresman & Co.	10.67
Town of Pittsfield	4.19
Central Maine Power Co.	1.00
Pittsfield Advertiser	8.40
Bertha Hilton	38.38
Gertrude Devereux	38.38
Hilda Packard	19.19
Loantha Pike	34.00
Francis Jones	34.00
Earl Smith	20.40
Elizabeth Williams	13.20
Irma Moody	10.80
Town of Pittsfield	6.48
Central Maine Power Co.	1.00
Bertha Hilton	38.38
Gertrude Devereux	38.38
Hilda Packard	38.38
Loantha Pike	34.00
Francis Jones	34.00
Earl Smith	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Virginia Ames	8.00
American Book Co.	38.77
Scott, Foresman Co.	3.62
The MacMillan Co.	3.56
Bertha Hilton	38.38
Gertrude Devereux	38.38
Hilda Packard	38.38
Loantha Pike	34.00
Francis Jones	34.00

Earl Smith	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Virginia Ames	8.00
The MacMillan Co.	2.21
L. W. Singer Co.	2.86
J. L. Hammett Co.	9.54
Central Maine Power Co.	1.00
Bertha Hilton	38.38
Gertrude Devereux	38.38
Hilda Packard	38.38
Loantha Pike	35.89
Francis Jones	34.00
Earl Smith	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Virginia Ames	8.00
Scott, Foresman Co. ....	.77
Quarrie Corp.	5.00
National School Record	1.60
Nancy Winslow	2.69
Loantha Pike	1.51
Hilda Packard .....	.66
Central Maine Power Co.	1.00
Somerset Academy	450.00
Town of Skowhegan	498.44
Town of Pittsfield	5.04
Central Maine Power Co.	1.00
Bertha Hilton	38.38
Hilda Packard	38.38
Loantha Pike	38.38
Francis Jones	38.38
Earl Smith	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Harry Chase	16.00
Edith Trask	5.00
Mrs. Leon Towle	7.00
Winslow Insurance Co.	69.54
A. E. Gage	13.08
Scott, Foresman Co.	2.40
J. L. Hammett Co.	9.00
Rand McNally Co.	6.08
Central Maine Power Co.	1.00

Bertha Hilton	38.38
Hilda Packard	38.38
Loantha Pike	38.38
Francis Jones	38.38
Farmington Normal School	60.00
Martha Osborne	1.00
Earl Smith	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Harry Chase	16.00
The MacMillan Co.	14.42
Scott, Foresman Co.	8.45
Ginn & Co.	8.27
Stanhope Furniture Co.	20.00
Bertha Hilton	38.38
Hilda Packard	38.38
Loantha Pike	38.38
Francis Jones	38.38
Farmington Normal School	40.00
Martha Osborne	1.50
Earl Smith	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Harry Chase	16.00
Joseph Thebarger	6.00
Ginn & Co.	17.10
Scott, Foresman Co.	19.85
Silver Burdett Co.	3.69
American Book Co. ....	.76
Central Maine Power Co.	1.00
Bertha Hilton	38.38
Hilda Packard	38.38
Loantha Pike	41.38
Francis Jones	38.38
Farmington Normal School	40.00
Martha Osborne	1.00
Earl Smith	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Harry Chase	16.00
Lloyd Harville	12.50
Bertha Hilton	38.38
Hilda Packard	38.38
Loantha Pike	38.38

Francis Jones	38.38
Farmington Normal School	40.00
Martha Osborne	1.00
Earl Smith	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Harry Chase	16.00
Silver Burdett Co.....	12.13
The MacMillan Co.	5.68
Central Maine Power Co.	1.00
Bertha Hilton	38.38
Hilda Packard	39.03
Loantha Pike	38.38
Francis Jones	38.38
Farmington Normal School	40.00
Martha Osborne	1.00
Earl Smith	41.00
Elizabeth Williams	22.00
Irma Moody	18.00
Harry Chase	16.00
Arthur Tarbell	11.40
Brooks E. Carter	54.89
Edward E. Babb & Co.	18.12
Bertha Hilton	38.38
Hilda Packard	38.38
Loantha Pike	38.38
Francis Jones	38.38
Farmington Normal School	40.00
Martha Osborne	1.00
Earl Smith	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Harry Chase	16.00
Inez Huff	13.00
Ginn & Co.	17.30
The MacMillan Co.	5.70
American Ed. Press	1.81
J. L. Hammett Co.	1.48
Central Maine Power Co.	1.00
Earl Smith	34.00
Bertha Hilton	38.38
Hilda Packard	38.38
Loantha Pike	38.38
Francis Jones	38.38

Farmington Normal School	40.00
Martha Osborne	1.00
Elizabeth Williams	22.00
Irma Moody	18.00
Vern Moshier	16.00
Town of Skowhegan	642.32
Ginn & Co.	10.05
Earl Smith	5.00
Harry E. Fall & Son	50.00
Bertha Hilton	38.38
Hilda Packard	38.38
Loantha Pike	38.38
Francis Jones	38.38
Martha Osborne	1.00
Farmington Normal School	40.00
Rev. Chas. Stanton	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Verne Moshier	16.00
Verne Moshier	95.50
Leon Towle	6.00
Burkley Cardy Co.	69.40
Central Maine Power	1.00
Gildhill Bros., Inc.	4.85
Bertha Hilton	38.38
Hilda Packard	38.38
Loantha Pike	38.38
Francis Jones	38.38
Farmington Normal School	40.00
Martha Osborne	1.00
Charles Stanton	34.00
Elizabeth Williams	22.00
Irma Moody	18.00
Verne Moshier	16.00
Town of Pittsfield	12.67
Bertha Hilton	57.57
Hilda Packard	57.57
Loantha Pike	57.57
Francis Jones	57.57
Shirley Boyd	1.50
Farmington Normal School	60.00
Elizabeth Williams	33.00
Charles Stanton	51.00
Irma Moody	27.00

Verne Moshier	24.00	
Postmaster, Skowhegan .....	.34	
Webster Publishing Co.	10.69	
Silver Burdett & Co.	12.30	
Central Maine Power Co.	1.00	
J. L. Hammett Co.	9.54	
Burkley Cardy Co.	30.00	
	<hr/>	\$ 7,613.55

REPAIRS ON SCHOOL HOUSES

Earl Smith	\$ 4.00	
Blunt Hardware Co.	2.97	
Loantha Pike .....	.95	
Atlantic Clarion Stove Co.	1.63	
	<hr/>	\$ 9.55
Salary of Superintendent	\$ 249.52	

CHARITIES

Cost of Poor on Town	\$ 1,205.41	
Appropriated	750.00	
	<hr/>	
Over expended		\$ 455.41
Cost of Poor on State	\$ 74.00	
Received from State	109.50	
	<hr/>	
Balance from 1941		\$ 35.50
Cost of Poor from other towns	\$ 15.00	

MOTHERS' AID

Cost of Mothers' Aid	\$ 245.90	
Appropriated	180.00	
	<hr/>	
Over expended		\$ 65.90

TOWN POOR

Account of Foster Walton

Lydia Davis	\$ 10.00
Lydia Davis	10.00
Lydia Davis	10.00
Lydia Davis	10.00
Lydia Davis	10.00
Lydia Davis	10.00
Lydia Davis	10.00
Lydia Davis	10.00
Lydia Davis	10.00
Dr. George Young	50.00
Roy Beckwith	5.00
Redington Memorial Hospital	188.25
Lydia Davis	15.00
W. S. Stinchfield, M. D.	96.00
Roy Beckwith	5.00
Irvin Caverly	10.00
	<hr/>
	\$ 459.25

Account of Arnold and Bernard Bickford

Ruth E. Bickford	\$ 25.00
Ruth E. Bickford	25.00
Ruth E. Bickford	25.00
Nap. J. Gingras, M. D.	9.00
Ruth E. Bickford	25.00
J. D. Nutting, M. D.	9.00
Ruth E. Bickford	25.00
Ruth E. Bickford	25.00
Ruth E. Bickford	25.00
Sterns Incorporated	11.16
Ruth E. Bickford	25.00
Ruth E. Bickford	25.00
Ruth E. Bickford	25.00
Ruth E. Bickford	25.00
Ruth E. Bickford	25.00
Ruth E. Bickford	25.00
	<hr/>
	\$ 329.16

Account of George Ricker

Redington Memorial Hospital	\$	97.00	
Maurice E. Lord, M. D.		10.00	
Dr. George E. Young		25.00	
Arlie J. Pooler		85.00	
W. S. Stinchfield		200.00	
		<hr/>	\$ 417.00

STATE POOR

Account of Donat Vigue

Donat Vigue	\$	20.00	
Donat Vigue		20.00	
Donat Vigue		20.00	
		<hr/>	\$ 60.00

Account of Elmer Perry

Mrs. John Johnson	\$	14.00	
		<hr/>	\$ 14.00

POOR FROM OTHER TOWNS

1941—Account of Blackhawk Palmer

W. S. Stinchfield, M. D.	\$	15.00	
		<hr/>	\$ 15.00

MOTHERS' AID

Account of Nellie Lincoln

State Treasurer	\$	61.61	
State Treasurer		12.79	
		<hr/>	\$ 74.40

Account of Helen Stanley

State Treasurer	\$ 15.00	
State Treasurer	15.00	
State Treasurer	5.00	
	<hr/>	\$ 35.00

Account of Minnie Theborge

State Treasurer	\$ 34.50	
State Treasurer	34.50	
State Treasurer	34.50	
State Treasurer	33.00	
	<hr/>	\$ 136.50

FINANCIAL STATEMENT

Liabilities

Town bond, Federal Trust Co.	\$ 6,000.00	
	<hr/>	
Total liabilities		\$ 6,000.00

Resources

Cash in treasury	\$ 2,267.28
Due from State for snow and road account	769.04
Due from State for use of snow fence	190.00
Due from 1932 tax	52.25
Due from 1933 tax	83.75
Due from 1934 tax	46.61
Due from 1935 tax	42.70
Due from 1936 tax	112.72
Due from 1937 tax	293.97
Due from 1938 tax	321.96
Due from 1939 tax	424.64
Due from 1940 tax	309.89

Due from 1941 tax	1,520.70	
Due from 1941 tax lien	569.30	
Due from 1942 tax	2,441.41	
	<hr/>	\$ 9,446.22
Resources over liabilities		<hr/> \$ 3,446.22

SCHEDULE OF TOWN PROPERTY

Town House	\$ 2,000.00	
Tractor House	100.00	
Snow fence, 10,500 ft.	800.00	
Tractor and Plows	2,000.00	
Road machine	50.00	
	<hr/>	\$ 4,950.00

Respectfully submitted,

B. L. BOWMAN

ROY BECKWITH

RALPH HAMILTON

Selectmen of Cornville

Report of Treasurer

RECEIPTS

1942

Mar. 1—Cash on hand	\$ 1,332.54
Mar. 2—Leslie Williams, sale of school house shed	10.00
Mar. 10—State of Maine, pauper acct.	35.50
Mar. 10—S. H. Bradbury, tax lien on Verne Ketchum place	121.02
Mar. 16—State of Maine, pauper acct.	41.68
Apr. 4—George and Shirley Fish, payment on tax lien	34.00
Apr. 20—Mrs. Roland Cleveland, tax lien on George Ricker place	11.50
Apr. 20—State of Maine, pauper acct.	34.00
Apr. 22—Ladies' Aid Society, sale of Kinsman schoolhouse	100.00
Apr. 27—Heirs of Henry Reed, tax lien, cost and interest	8.20
Apr. 27—Rilla D. Erskine, tax lien, cost and interest	20.53
Apr. 27—Depositors Trust Co., loan	3,000.00
May 27—Clifton Amazeen, tax lien, cost and interest	147.31
May 28—Raymond Merrill, payment on tax lien	30.00
June 3—State of Maine, pauper acct.	20.00
June 15—State of Maine, pauper acct.	20.00
June 17—Harvey Hayden, tuition for Glen Hayden	21.00
June 17—Howard Thurston, tax lien, cost and interest	28.50
June 23—Raymond Merrill, bal. of tax lien cost and interest	12.24
June 26—Crosby Fields, tax lien, cost and interest	30.95

June 26—Thelma Bowman, payment on tax lien	8.00
June 30—Federal Land Bank, bal. of tax lien, cost and interest on George and Shirley Fish place	41.32
July 1—Clayton E. Eames, sale of Domico Susi lot	150.00
July 3—Sarah Nichols, tax liens, cost and interest	50.35
July 3—Sarah Nichols, payment on tax lien	3.65
July 7—State of Maine, snow removal \$1,082.15 less deductions for plowing \$308.00	774.15
July 7—L. F. Parsons, interest on school fund	40.89
July 23—Cross Hardware Co., refund for amount over paid	17.00
July 23—Roy Beckwith, tax liens, cost and interest on Raymond Bolgier place	69.44
Aug. 6—Harvey D. Eaton, total of tax liens cost and interest	1,853.97
Aug. 14—William Ames, payment on tax lien	50.00
Sept. 9—William Ames, payment on tax lien	24.89
Sept. 9—Skowhegan Savings Bank tax liens, cost and interest on George Fogg place	307.63
Sept. 23—National Grange Mutual Liability Co., dividends on Insurance Policy	8.34
Sept. 23—William Ames, bal. of tax lien cost and interest	8.22
Sept. 30—Sarah Nichols, bal. of tax lien, cost and interest	7.88
Oct. 6—Sarah Nichols, 1941 tax liens, cost and interest	55.86
Oct. 7—State of Maine special resolve fund \$1,000.00 less deduction for State shovel, \$495.00	505.00

Oct. 8—Clayton E. Eames, tax lien, cost and interest on Annie Walker Estate	92.50
Oct. 9—Oscar Kincaid, tax lien, cost and interest	70.59
Oct. 10—H. L. Chase, tax lien, cost and interest	92.12
Nov. 3—Fred Brown, payment on tax lien	35.00
Nov. 4—Lee Kelley, tax lien, cost and interest	97.80
Dec. 11—State of Maine, 50-50	28.88
Dec. 30—Harry Fall, payment of tax lien, cost and interest on Clara Spaulding lot	19.67
Dec. 30—Irving Caverly, for use of State shovel	27.56
Dec. 31—State of Maine, equalization fund 1943	985.00
Jan. 16—Thelma Bowman, bal. of tax lien, cost and interest	11.31
Feb. 11—Skowhegan Savings Bank, interest on cemetery funds	38.68
Feb. 13—Fred Brown, payment on tax lien	10.00
Feb. 15—Leon Brown for use of tractor ..	5.00
Feb. 15—Otto Flewelling, dog tax	96.90
Feb. 15—Charles E. Stanton, tax liens, cost and interest on Sturges lot	157.85
Feb. 17—Federal Reserve Bank	9.00
Feb. 17—Treasurer's Office, check fees ....	.13
Feb. 17—Fred McGowan, tax lien, cost and interest	58.64
Feb. 17—Gordon Dunlap, payment on tax liens	100.00
Feb. —Otto Flewelling, tax	18,850.58
Feb. 17—Vivian Stafford, excise tax	40.65
	<hr/> \$29,863.42

EXPENDITURES

Feb. 15—Total warrants	\$27,596.14
Feb. 15—Cash on hand	2,267.28
	<hr/>
Total expenditures	\$29,863.42

Note:—In the above warrants are:

County tax		\$ 514.97
State tax	\$2,335.10	
Dog license deficiency of 1941	2.00	
	<hr/>	\$ 2,337.10
Less State School fund	\$1,708.22	
Dog license refund	138.90	
	<hr/>	\$1,847.12
		<hr/>
		\$ 489.98

Respectfully submitted,

FRANK J. PUGH, Treasurer

Tax Collector's Report

1942 tax	\$18,915.00	
Supplemental tax	39.00	
		\$18,954.00

1942 tax collected	\$16,349.59	
Resident delinquent	1,533.93	
Non-resident delinquent	917.48	
Abatements	153.00	
		\$18,954.00

Receipts

Excise tax	\$ 403.81	
1933 tax	11.75	
1934 tax	18.02	
1935 tax	13.67	
1936 tax	33.95	
1937 tax	39.00	
1938 tax	50.50	
1939 tax	280.40	
1940 tax	187.44	
1941 tax	1,447.58	
1941 Supplemental tax	12.00	
Interest 1941 tax	2.87	
1942 tax	16,349.59	
Dog tax	96.90	
		\$18,947.48

Paid Frank J. Pugh, Treasurer	\$18,850.58	
Dog tax	96.90	
		\$18,947.48

1932 tax	\$ 52.25	
Due		52.25

1933 tax	\$	95.50	
Collected		11.75	
		<hr/>	
Due	\$		83.75
1934 tax	\$	66.63	
Collected		18.02	
		<hr/>	
Due	\$		48.61
1935 tax	\$	56.37	
Collected		13.67	
		<hr/>	
Due	\$		42.70
1936 tax	\$	146.67	
Collected		33.95	
		<hr/>	
Due	\$		112.72
1937 tax	\$	332.97	
Collected		39.00	
		<hr/>	
Due	\$		293.97
1938 tax	\$	372.46	
Collected		50.50	
		<hr/>	
Due	\$		321.96
1939 tax	\$	705.04	
Collected		280.40	
		<hr/>	
Due	\$		424.64

1940 tax	\$ 497.33	
Collected	187.44	
	<hr/>	
Due		\$ 309.89
1941 tax	\$ 3,385.58	
Mortgage tax liens	\$1,627.37	
Collected	1,447.58	
Abatement	29.00	
	<hr/>	
	3,103.95	
Due		\$ 281.63

RESIDENT DELINQUENT

Bowman, Ralph	\$ 100.00
Cayford, Lawrence	3.00
Clements, Durward	3.00
Cronkite, heirs of E. W.	96.90
Goodine, Ambrose	20.40
Hjort, Hugo	81.00
Hjort, heirs of Andrew	6.00
Judkins, Carroll	15.00
Ketchum, Vern	146.40
Kilkenny, Frank	34.25
Kelley, Lee	55.60
Kincaid, Oscar	12.00
Lawrence, Stephen	82.50
Libby, Fred	18.00
Mace, Sadie	9.00
McGowan, Gordon	50.10
Moody, Orren	8.10
McLaughlin, Erwin	18.00
Moody, Irma	49.48
Moody, Norman	13.50
Patterson, Fred	5.10
Redmond, Noah	20.40
Rhoda, Ervin H.	80.70
Skidmore, Cleber	3.00
Sargent, William	18.00
Spaulding, John	31.20

Towle, Everett	3.00
Tozier, Willis Estate	120.00
Thurston, Osman	39.00
Thurston, Howard	72.90
Veilleux, Phillippi	96.00
Webber, Harry	113.40
Wescott, Edith B.	48.00
Whitney, Alice	4.00
York, Seldon	57.00
	<hr/> \$ 1,533.93

NON-RESIDENT DELINQUENT

Blanchard, Willis	\$ 9.00
Burrill, heirs of Elmer	3.00
Paid after books closed	198.60
Dyer, Joseph	30.00
Dunlap, Gordon	1.68
Easler, Elijah	12.00
Fox, Thomas	63.00
Fish, George E.	33.00
Folsom, Bert	48.00
Hughes, Joseph	30.00
James, Amos	54.00
Kelley, Sylvanous	3.00
Kyes, Leon	4.50
Kennedy, heirs of M. G. ....	.60
Wilson, Grace	13.50
Sawyer, Cecil and Olive	4.50
Munn, Merrill	99.00
Perkins, B. B.	18.00
Russell, Daisy	1.50
Spaulding, Clara	6.60
Whittemore, heirs of Charles	18.00
Whittemore, heirs of Flora	6.00
Whittemore, M. M.	48.00
Walker, heirs of Annie	83.00
United States of America	129.00
	<hr/> \$ 917.48

Report of Audit

STATE OF MAINE
STATE DEPARTMENT OF AUDIT
Augusta

September 21st, 1942

To the Inhabitants of the Town of Cornville:

In accordance with the request of your municipal officers, this department, represented by R. M. Parsons, has completed an examination of the accounts of your town officials for the municipal year ended February 15, 1942.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of that date; subject however to a probable shrinkage in the final settlement of unpaid tax accounts.

The data obtained by us is summarized in the following:

Comments

- Exhibit A Balance Sheet
- B Cash Receipts and Disbursements
- C 1941 Valuation and Commitment
- D Statement of Departmental Operations
- Schedule 1 Reconciliation of Treasurer's Cash Balance
- 2 Uncollected Taxes
- 3 Tax Liens and Sheriff's Deed
- 4 Trust Funds
- 5 Accounts Payable
- 6 Notes Payable
- 7 Bonds Payable
- 8 Analysis of Change from Net Debt to Surplus
- 9 Excise Tax Collections

Respectfully submitted,

STATE DEPARTMENT OF AUDIT
Harold E. Crawford,
Municipal Auditor

COMMENTS

CASH:

All cash recorded as received was properly deposited and is summarized on Exhibit B.

Expenditures were made by check from properly authorized warrants as summarized on Exhibits B and D.

The cash balance was reconciled with the bank as per detail on Schedule 1.

TAXES:

The 1941 tax commitment was added and after an adjustment of \$32.02 was made, it agreed with the Assessors' records. The total commitment was accounted for by cash paid the Treasurer and authorized abatements, or is still unpaid as shown by Schedule 2.

The prior years' taxes were checked in detail to the Collector's records and were accounted for by cash paid the Treasurer, authorized abatements or were still unpaid as shown by Schedule 2.

The excise tax receipts were added and according to these records all cash collected had been accounted for as shown by Schedule 9.

In checking your tax accounts, it appeared very evident that real estate taxes were not secured prior to 1940 and that your Tax Collector is making no effort to collect same. It is our suggestion that the municipal officers take this matter up with the bondsmen and demand payment from them for all uncollected unsecured real estate taxes. This matter has been called to the attention of the Tax Collector for the past two years.

TAX LIENS AND DEEDS:

All tax liens and deeds of which we found record were checked and reconciled. All payments appeared to be properly recorded and those still unpaid are shown by Schedule 3.

TRUST FUNDS:

The trust fund investments were examined and are shown by Schedule 4. The accumulated interest for the 1941 year was not withdrawn.

GENERAL:

In checking the school accounts, we found that the report submitted by the Superintendent of Schools in the 1941 town report did not agree with the town records by \$154.90. This amount agrees with payroll No. 41 of February 15, 1941. The Superintendent of Schools was not available at the time of this audit to explain the difference.

A test check was made of paid bills, payrolls and cancelled checks and as far as our examination went, all appeared to be proper charges and correctly recorded.

With the exception of cash and trust funds, no external verification was made of your asset or liability accounts.

EXHIBIT A

TOWN OF CORNVILLE

BALANCE SHEET — February 15, 1942
(compared with February 15, 1941)

ASSETS

Subsidiary

Schedules:

Feb. 15, 1941

Feb. 15, 1942

1	Cash	\$ 720.64	\$1,332.54
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Tax Accounts:

2	Uncollected		
	Taxes	\$7,261.26	\$5,710.78

3	Tax Liens and Deeds	846.90	2,856.25
		<hr/>	<hr/>
		8,108.16	8,567.03
	Accounts Re- ceivable	308.75	
4	Trust Funds:		
	Cemetery	883.92	883.92
	Ministerial and School	2,034.84	2,034.84
		<hr/>	<hr/>
		2,918.76	2,918.76
		<hr/>	<hr/>
	TOTAL AS- SETS:	\$12,056.31	\$12,818.33

LIABILITIES

5	Accounts Payable		\$ 33.00
6	Notes Payable	\$ 2,000.00	2,000.00
7	Bonds Payable	8,000.00	7,000.00
	Due State Agency — Old Age Assistance	251.30	35.98
	Trust Fund Interest	17.36	
4	Trust Fund Reserve	2,918.76	2,918.76
		<hr/>	<hr/>
	TOTAL LIABILITIES .	13,187.42	11,987.74
	Departmental Balances		
	Fwd. (Ex. D)	334.00	(Net) 666.82
8	Surplus	1,465.11	163.77
		<hr/>	<hr/>
	COMBINED LIABILITIES, DEPARTMENTAL BAL- ANCES FORWARD AND SURPLUS	\$12,056.31	\$12,818.33

EXHIBIT B

CASH RECEIPTS AND DISBURSEMENTS

Year ended February 15, 1942

Cash on Hand—February 15, 1941 \$ 720.64

RECEIPTS

Property & Poll Taxes:

Current Year	\$15,097.65
Prior Years	2,593.21
Tax Liens	331.98
Tax Acquired Property	150.00
	<hr/>
	\$18,172.84

Excise Tax (Schedule 9) 749.25

Dog Licenses 121.70

Departmental:

From State

—Highways	4,014.52
—Charities	691.23
—Education	1,169.00
—Porcupine Bounties	21.75
	<hr/>
	5,896.50

From Other Sources

—Administration	36.58
—Highways	39.29
—Charities	447.26
—Education	182.47
	<hr/>
	705.60

Temporary Loans 6,000.00

TOTAL RECEIPTS 31,645.89

TOTAL AVAILABLE \$32,366.53

DISBURSEMENTS

Appropriation Accounts (Exhibit D)	25,033.99
Temporary Loans	6,000.00
	<hr/>
	31,033.99

CASH ON HAND, Feb. 15, 1942 (Schedule 1) \$ 1,332.54

EXHIBIT C

1941 VALUATION AND COMMITMENT

Year ended February 15, 1942

VALUATION:

Real Estate—Resident	\$172,945.00	
—Non-resident	98,725.00	
		<u>\$271,670.00</u>
Personal Estate—Resident	40,175.00	
—Non-resident	1,165.00	
		<u>41,340.00</u>
TOTAL VALUATION		<u>\$313,010.00</u>

COMMITMENT:

Valuation x Rate—\$313,010 x .058	\$ 18,154.58	
145 Polls @ \$3.00	435.00	
		<u>18,589.58</u>
TAX COMMITMENT (Ex. D)	18,589.58	
Error in commitment	32.02	
		<u>18,557.56</u>
Supplemental Taxes	33.00	
Overpayments to Accounts Payable (Schedule 5)	33.00	
		<u>33.00</u>
TOTAL CHARGE TO COLLECTOR		<u>\$ 18,623.56</u>

CREDITS TO COLLECTOR:

Cash to Treasurer	15,097.65	
Abatements	140.35	
		<u>15,238.00</u>
UNCOLLECTED 1941 TAXES—Feb. 15, 1942 (Schedule 2)		<u>\$ 3,385.56</u>

Highway Department

STATEMENT OF STATE AID ROAD

Appropriated by State	\$	799.50	
Unexpended			\$ 799.50

BITUMINOUS SURFACE FOR THIRD CLASS ROAD

Appropriated	\$	400.00	
Unexpended			\$ 400.00

SPECIAL RESOLVE ROAD

Apportioned by State	\$	1,000.00	
Expended	\$	1,046.07	
Over expended			\$ 46.07

MAINTENANCE OF SPECIAL RESOLVE ROAD

Expended	\$	498.68	
Over expended			\$ 498.68

MAINTENANCE THIRD CLASS ROAD

Appropriated	\$	625.00	
Expended		627.87	
Oxer expended			\$ 2.87

REPAIRS ON MOLUNKUS ROAD

Expended	\$ 1,428.21	
		<hr/>
Over expended		\$ 1,428.21

WINTER HIGHWAYS

Appropriated	\$ 1,000.00	
State snow removal	774.15	
Expended	2,116.99	
		<hr/>
Over expended		\$ 342.84

SUMMER HIGHWAYS

Appropriated	\$ 1,000.00	
Expended	1,478.74	
		<hr/>
Over expended		\$ 478.74

BRIDGES AND CULVERTS

Appropriated	\$ 300.00	
Expended	270.77	
		<hr/>
Unexpended		\$ 29.23

STATE AID AND THIRD CLASS BUSHES

Appropriated	\$ 375.00	
Expended	258.80	
		<hr/>
Unexpended		\$ 116.20

CUTTING BUSHES ON TOWN ROADS

Appropriated	\$ 200.00
Expended	93.00
<hr/>	
Unexpended	\$ 107.00

REPAIRS ON SNOW PLOW AND TRACTOR

Appropriated	\$ 800.00
Expended	698.58
<hr/>	
Unexpended	\$ 101.42

ORDERS DRAWN FOR DIRT ROAD

L. H. Chase	\$ 28.44
B. L. Bowman	9.12
Alfred Bowman	12.16
Gerald Towle .....	.76
Kenneth Towle .....	.76
Alfred Bowman	17.60
B. L. Bowman	14.08
Ray Cole	10.56
Osman Thurston	14.30
Roy Beckwith	12.30
John Johnson	3.52
Delmer Collins	4.40
Roy Beckwith	29.52
Curtis Rowell	29.52
Harold Smith	29.52
Frank Pugh	3.42
Ray Harville	3.51
B. L. Bowman	24.64
Alfred Bowman	24.64
Ray Cole	17.60
Stephen Lawrence	15.84
Curtis Rowell	45.72
Harold Smith	50.80
Roy Beckwith	46.48

Delmer Collins	24.64
Dorothy Linkletter	16.05
Earl Smith	11.00
Edd Carr	21.04
Ora Harville	12.02
Albert Staniski	17.25
B. L. Bowman	14.08
Alfred Bowman	17.60
Roy Beckwith	33.20
Delmer Collins	17.60
Harold Smith	40.64
Ray Cole	14.08
Merle Flewelling	14.08
B. L. Bowman	10.56
Alfred Bowman	12.32
Leon Towle	3.52
Edd Carr	7.04
Ray Cole	10.56
Merle Flewelling	11.00
Roy Beckwith	19.92
Delmer Collins	10.56
Harold Smith	30.48
Conrad Hjort	7.02
B. L. Bowman	17.60
Alfred Bowman	17.60
Edd Carr	17.60
Ray Cole	17.60
Merle Flewelling	17.60
Delmer Collins	17.60
Roy Beckwith	33.20
Harold Smith	50.80
Curtis Rowell	30.48
B. L. Bowman	17.60
Alfred Bowman	17.60
Merle Flewelling	18.04
Ray Cole	17.60
Delmer Collins	17.60
Edd Carr	17.60
Roy Beckwith	33.20
Harold Smith	50.80
Curtis Rowell	20.40
Dorothy Linkletter	11.25
Howard Huff	20.70
Lemont Chase	13.50

Vern Ketchum	7.50
Leon Lancaster	10.00
John Johnson	17.40
John Johnson	2.40
B. L. Bowman	3.52
Alfred Bowman	3.52
Delmer Collins	3.52
Roy Beckwith	6.40
John Johnson	3.00
R. F. Hamilton	18.00
H. L. Chase	25.03
Curtis Rowell	5.08
Guy Moody	41.43
Carl C. Wood	11.25
Ray Moody	19.25
	<hr/>
	\$ 1,478.74

ORDERS DRAWN ON REPAIRS ON MOLUNKUS ROAD

B. L. Bowman	\$ 14.08
Alfred Bowman	14.08
Ray Cole	14.08
Harold Smith	41.28
Charles Hovey	35.60
Merle Flewelling	21.34
Charlie Staniski	41.48
Roy Beckwith	26.35
Delmer Collins	13.64
Curtis Rowell	15.48
Willard Sidell	30.96
B. L. Bowman	10.56
Alfred Bowman	10.56
Ray Cole	10.56
Merle Flewelling	11.44
Delmer Collins	10.56
Roy Beckwith	20.40
Willard Sidell	30.96
Harold Smith	30.96
Charlie Staniski	30.96
Curtis Rowell	30.96
Charles Hovey	12.60
Joseph Brown	63.60

Dan Hayden	3.52	
Town of Solon	12.00	
B. L. Bowman	14.08	
Alfred Bowman	14.08	
Edd Carr	14.08	
Ray Cole	14.08	
Merle Flewelling	14.08	
Delmer Collins	14.00	
Roy Beckwith	27.20	
Curtis Rowell	36.12	
Charlie Staniski	42.28	
Harold Smith	42.28	
B. L. Bowman	14.08	
Alfred Bowman	14.08	
Ray Cole	14.08	
Merle Flewelling	14.08	
Edd Carr	14.08	
Delmer Collins	14.08	
Roy Beckwith	27.20	
Curtis Rowell	41.28	
Charlie Staniski	41.28	
Harold Smith	41.28	
B. L. Bowman	10.56	
Alfred Bowman	10.56	
Merle Flewelling	8.80	
Ray Cole	10.56	
Edd Carr	10.56	
Delmer Collins	9.68	
Roy Beckwith	18.70	
Curtis Rowell	30.96	
Charlie Staniski	30.96	
Harold Smith	30.96	
Dorothy Linkletter, gravel	48.60	
		<hr/>
		\$ 1,246.71
Cost of Shovel		181.50
		<hr/>
Cost of Road		\$ 1,428.21

ORDERS DRAWN ON SPECIAL RESOLVE ROAD

B. L. Bowman	\$	15.00
Alfred Bowman		10.56

Ray Cole	10.56	
Merle Flewelling	10.56	
B. L. Bowman	25.00	
Alfred Bowman	17.60	
Ray Cole	14.08	
Merle Flewelling	15.40	
Charles Hovey	25.60	
B. L. Bowman	22.50	
Charles Hovey	28.80	
Merle Flewelling	18.14	
Alfred Bowman	15.84	
Ray Cole	15.84	
Delmer Collins	16.72	
Wm. Ames	15.84	
Harold Smith	46.44	
Curtis Rowell	46.44	
Charlie Staniski	46.44	
Roy Beckwith	32.30	
B. L. Bowman	21.25	
Charles Hovey	27.60	
Alfred Bowman	14.96	
Merle Flewelling	17.16	
Ray Cole	14.96	
Wm. Ames	14.96	
Delmer Collins	14.96	
Roy Beckwith	28.90	
Curtis Rowell	43.86	
Harold Smith	46.44	
Charlie Staniski	43.86	
	<hr/>	
	738.57	
Rental of Shovel	307.50	
	<hr/>	
		\$ 1,046.07
Apportioned by State		\$ 1,000.00
		<hr/>
Over expended		\$ 46.07

MAINTENANCE OF SPECIAL RESOLVE ROAD

Merton Stafford	\$ 48.75
Willard Sidell	50.00
Cony Foster	50.00

Curtis Rowell	50.00	
Irvin Caverly	33.75	
Addison Wood	28.00	
Roy Beckwith	27.38	
Delmer Collins	18.25	
Linwood Foster	12.00	
Merle Flewelling	20.00	
Edd Carr	20.00	
Lee Kelley	19.50	
Riley Hall	19.00	
Earl Armstrong	12.00	
Alphonso McDaniel	22.50	
State Highway Com.	32.00	
Dorothy Linkletter, gravel	35.55	
		\$ 498.68

MAINTENANCE THIRD CLASS ROAD

Leslie Williams	\$ 11.07
Cony Foster	7.38
Linwood Foster	2.64
Leslie Williams	16.51
Lloyd Harville	2.84
Roy Beckwith	13.28
Delmer Collins	7.04
B. L. Bowman	7.04
Alfred Bowman	7.04
Albert Staniski	6.00
Albert Staniski	15.18
Benoice Judkins	3.52
Leslie Williams	11.61
Cony Foster	1.78
B. L. Bowman	7.04
Alfred Bowman	7.04
Ray Cole	7.04
Merle Flewelling	7.04
Delmer Collins	7.04
Roy Beckwith	13.60
Willard Sidell	20.64
Harold Smith	16.77
Charlie Staniski	20.64
Curtis Rowell	20.64

Wm. Ames	7.04
Edd Carr	7.04
B. L. Bowman	14.08
Alfred Bowman	14.08
Merle Flewelling	14.08
Ray Cole	14.08
Edd Carr	14.08
Wm. Ames	14.08
Delmer Collins	14.08
Roy Beckwith	27.20
Curtis Rowell	20.64
Willard Sidell	51.60
Charlie Staniski	41.28
Harold Smith	41.28
Dorothy Linkletter, gravel	44.25
B. L. Bowman	7.04
Alfred Bowman	7.04
Delmer Collins	7.04
Roy Beckwith	13.64
Alfred Bowman	3.52
Charlie Staniski	10.32
	<hr/> \$ 627.87

CUTTING BUSHES ON STATE, STATE AID AND
THIRD CLASS ROADS
ORDERS DRAWN

Ralph Collins	\$ 17.60
Leon Spofford	17.60
B. L. Bowman	17.60
Merle Flewelling	17.60
Edd Carr	17.60
Ray Cole	17.60
Alfred Bowman	17.60
Ralph Collins	12.32
Leon Spofford	12.32
Wm. Ames	35.20
Adolph Hashey	30.00
Vern Moshier	38.72
Frank J. Pugh	7.04
	<hr/> \$ 258.80

CUTTING TOWN ROAD BUSHES
ORDERS DRAWN

Alfred Bowman	\$	10.56
B. L. Bowman		7.04
Alfred Bowman		7.04
Ray Cole		3.52
Merle Flewelling		3.52
B. L. Bowman		3.52
Alfred Bowman		3.52
Ray Cole		3.52
Harold Smith		3.52
Wm. Ames		17.60
Leon Spofford		17.60
Oscar Ricker		12.52
<hr/>		\$ 93.48

ORDERS DRAWN ON BRIDGES AND CULVERTS

Alfred Bowman	\$	7.04
B. L. Bowman		7.04
Harold Smith		20.32
Albert Staniski		13.68
Benoice Judkins		3.52
Alfred Bowman .....		.88
Leon Towle		1.98
Kenneth Towle		1.98
Earl Smith		3.00
Blunt Hardware		1.50
Ora Harville		12.33
Lloyd Harville		17.93
Johnson & Hashey		7.04
Albert Staniski		9.14
Alfred Bowman		5.28
R. F. Hamilton		3.52
Francis Harville		2.64
B. L. Bowman		3.00
H. L. Chase		20.00
Harry E. Fall & Son, plank		76.18
Roland Tuttle		3.18
Guy Moody		30.00
Carl C. Wood		19.54
<hr/>		\$ 270.77

ORDERS DRAWN ON REPAIR OF TRACTORS AND TRACTOR
HOUSE AND SNOW PLOW

M. W. Cayford	\$ 14.80
Harry Jones	2.40
Lester Stevens .....	.80
Frank J. Pugh .....	.80
A. L. Amazeen	3.00
S. A. Goodwin	6.25
Ladd Garage	1.50
The Thompson & Smith Co.	165.10
Portland Tractor Co.	218.72
The Thompson & Smith Co.	4.50
Ford & Smiley	6.18
Thomas Motor Co. ....	.59
Portland Tractor Co.	28.00
Howard Huff	15.00
Howard Thurston	12.00
Vern Ketchum	3.00
Harry E. Fall & Son	53.61
Ford & Smiley	4.28
The Thompson & Smith Co.	12.54
Carl C. Wood	18.29
The Thompson Smith Co.	19.50
A. L. Amazeen	2.25
Central Maine Motor Inc.	7.65
Ford & Smiley	1.61
Curtis Esso Servicenter	96.00
	<hr style="width: 100px; margin-left: 0;"/> \$ 698.58

Report of Supt. of Schools

To the Superintending School Committee and Citizens of Cornville:

I present herewith my annual report as superintendent of the public schools of Cornville.

The demands of war have made serious inroads on teaching personnel, and the present war effort has brought added responsibilities on those charged with guiding the education of youth. Among the many unavoidable problems, confronting the school officials, the greatest has been, and undoubtedly will continue to be throughout this emergency, the scarcity of teachers. An increasingly large number of teachers are being attracted by high wages paid in industry and in various departments of war work. Many teachers have accepted positions in school systems that can offer much higher salaries than we can afford to pay. Educators in the State of Maine are deeply concerned over the fact that a great number of our highly qualified teachers are leaving the state to accept more lucrative teaching positions in other states. In the past, teachers' salaries, as compared with other forms of employment, have been very low and the margin of difference at present is very much greater. In order to fill teaching vacancies it will be necessary to increase salaries to at least the minimum paid by other towns. This minimum should be at least \$20.00 per week.

There is at present a bill before the legislature which, should it become a law, would increase the state apportionment by \$90.00 per teaching position. There is a provision in the bill, however, that the towns must pay the teachers a minimum of \$20.00 per week on a thirty-six week basis in order to receive this additional amount. The State Department of Education has for some time been seeking a means to establish a uniform minimum wage for teachers throughout the state. There is no assurance at the time of this writing that the bill will pass. Although the possibility of the bill becoming a law looks favorable, it cannot be considered in the present budget.

The State Department of Education has helped to alleviate the teacher shortage by permitting cadet teachers from the vari-

ous normal schools to obtain practice teaching in schools where it was impossible to procure teachers in the normal manner.

Obviously, this is merely an emergency measure and the advantages of this plan can be utilized only in certain vacancies, depending on conditions. Arrangements were made with Farmington Normal School whereby a cadet teacher was supplied for the Whittier School. This plan has proved highly satisfactory to date, and the pupils are receiving very good instruction.

The usual necessary textbooks and supplies have been furnished the schools. A new blackboard was installed in the Revere School and the blackboards in some of the other schools were repainted. New school desks were purchased for several of the schools. Additional desks in the larger sizes should be purchased as soon as they become procurable.

No alterations or extensive repairs have been made. Due to the shortage of materials and labor some repairs are particularly difficult to accomplish at this time and those that can be postponed without harm are being shelved temporarily. Care must be taken, however, not to allow a building to deteriorate. The foundations of the Whittier, the Brick, and the Lincoln Schools are in need of repair.

The Office of Defense Transportation has ruled that a survey be made of school bus routes with the primary purpose of eliminating all unnecessary bus trips. It is hoped that existing routes will be affected only in a minor way.

The year has been a most challenging one for the schools as well as for other walks of life. To all of us have come many trials and responsibilities. We realize the need for maintaining our educational standards and for improving them in so far as it is possible. The teachers are conscientious and are thriving to do their best for the pupils in their charge. There has been a considerable increase in the enrollment at the Whittier School and there have been shifts of numbers of children at the other schools due to the migration of families. It has been necessary for the schools to assume an active part in assisting the rationing programs and other activities pertaining to the war effort. The regular academic procedures were necessarily interrupted during some of the rationing periods in order that the school building and the teachers might be made available

for the successful prosecution of this important part of the war effort.

The health of a pupil is of primary importance in his school-work. The state law regarding the health of school children is very definite. Teachers are required to exclude from school children with contagious diseases, also those infected with vermin. It is hoped that parents will cooperate with the teachers in this important matter of health and that the children return to school as soon as possible.

May I express my sincere appreciation to the members of the school committee, the teachers, and all others who have in any way contributed to the welfare of the schools.

Respectfully submitted,

WILLIAM G. SPRINGER,

Superintendent

School Report

FINANCIAL STATEMENT

Receipts

Raised by vote of town:

For common schools, including instruction, janitors, fuel, conveyance, textbooks and supplies	\$ 3,772.50
For high school tuition	1,527.50
For repairs	200.00
	<hr/>
	\$ 5,500.00

Received from State:

State apportionment for common schools	\$ 1,008.22
State apportionment for high school tuition	700.00
State equalization fund	985.00
	<hr/>
	\$ 2,693.22
Land fund note	\$ 51.17
Misc. receipts	29.34
Balance 1941-42	641.54
	<hr/>
Total amount available	\$ 8,915.27

Expenditures

Common schools:

Teachers	\$ 3,460.70
Fuel	169.00
Janitors	126.00
Conveyance	1,685.83
Textbooks	269.41
Supplies	311.85
	<hr/>
	6,022.79
High school tuition	1,590.76
Total expenditures state school fund ..	\$ 7,613.55
Repairs	9.55
	<hr/>
Total expenditures all accounts	\$ 7,623.10
Balance unexpended	\$1,292.17

STATE SCHOOL FUND

Receipts

Town appropriation for common schools, including instruction, fuel, janitors, conveyance, textbooks and supplies ..	\$ 3,772.50
Town appropriation for high school tuition	1,527.50
State school fund apportionment:	
For common schools	\$ 1,008.22
For high school tuition	700.00
For equalization	985.00
Land fund note	51.17
Misc. receipts	29.34
Balance 1941-42	641.54
<hr/>	
Total amount available state school fund ..	\$ 8,715.27

Expenditures

Teachers:

Bertha C. Hilton	\$ 706.84
Gertrude Devereux	276.97
Hilda Packard	688.15
Loantha Pike	674.37
Frances Jones	674.37
Farmington Normal School	440.00
<hr/>	
	\$ 3,460.70

Fuel:

Lloyd Harville	\$ 12.50
Harry E. Fall	50.00
Earl Smith	5.00
Verne Mosher	95.50
Leon Towle	6.00
<hr/>	
	\$ 169.00

Janitors:

Bertha C. Hilton	\$ 19.00
Gertrude Devereux	7.50

Hilda Packard	18.50	
Loantha Pike	19.00	
Frances Jones	19.00	
Keldon Spaulding	1.00	
Martha Osborne	9.50	
Shirley Boyd	1.50	
Edith Trask	5.00	
Mrs. Leon Towle	7.00	
Joseph Thebarger	6.00	
Inez W. Huff	13.00	
		<hr/> \$ 126.00

Conveyance:

Ella Carr	\$ 1.20	
Winslow Insurance Agency	72.23	
Earl Smith	513.40	
Charles Stanton	119.00	
Elizabeth Williams	409.20	
Irma Moody	334.80	
Virginia Ames	52.00	
Harry Chase	112.00	
Verne Mosher	72.00	
		<hr/> \$ 1,685.83

High School tuition:

Somerset Academy	\$ 450.00	
Town of Skowhegan	1,140.76	
		<hr/> \$ 1,590.76

Textbooks:

Silver Burdett Co.	\$ 23.12
Ginn & Co.	52.72
Town of Pittsfield	4.19
Quarrie Corp.	5.00
A. E. Gager	13.08
J. L. Hammett Co.	9.00
Rand, McNally & Co.	6.08
Arthur E. Tarbell	11.40
American Education Press	1.81

Postmaster, Skowhegan	0.34	
Webster Publishing Co.	10.69	
The Macmillan Co.	34.02	
Laidlaw Bros.	5.57	
Scott, Foresman & Co.	45.76	
American Book Co.	38.77	
L. W. Singer Co.	2.86	
		<hr/> \$ 269.41

Supplies:

National Sch. Record House	\$ 1.60	
Hilda Packard	1.31	
Stanhope Furniture Co.	20.00	
American Book Co.	0.76	
Earl Smith	7.00	
Brooks E. Carter	54.89	
Beckley Cardy Co.	99.40	
Gledhill Bros., Inc.	4.85	
Edward E. Babb & Co.	49.24	
Pittsfield Advertiser	8.40	
Pittsfield Hdw. & Plumb. Co.	1.25	
Central Maine Pr. Co.	12.00	
Town of Pittsfield	24.19	
J. L. Hammett Co.	20.56	
Loantha Pike	6.40	
		<hr/> \$ 311.85

Total expenditures state school fund	\$ 7,613.55
Balance unexpended state school fund	\$ 1,101.72

REPAIRS

Receipts

Town appropriation	\$ 200.00
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Expenditures

Loantha Pike	\$ 0.95
Earl Smith	4.00

Blunt Hardware Co.	2.97		
Atlantic Clarion Stove Co.	1.63		
		\$	9.55
Balance unexpended for repairs		\$	190.45

SCHOOL ENROLLMENT AND ATTENDANCE

Year Ending June 19, 1942

School	Teacher	Enroll. ment	Ave. Attend- ance
Cleveland	Frances Jones	25	17.53
Brick	Bertha C. Hilton	30	20.70
Revere	Loantha Pike	22	18.73
Lincoln	Hilda Packard	12	9.21
Whittier	Gertrude Devereux	14	11.27
		—	—
		103	77.44

SCHOOL ENROLLMENT BY GRADES FEB. 1, 1943

School	Grades								Total
	1	2	3	4	5	6	7	8	
Cleveland	2	2	3	2	3	2	2	3	19
Brick	1	3	2	2	0	2	0	4	14
Revere	2	4	0	0	4	6	1	1	18
Lincoln	1	0	1	1	1	3	0	2	9
Whittier	7	3	1	1	2	0	3	2	19
Totals	13	12	7	6	10	13	6	12	79

DATA REGARDING THE SCHOOLS

For Year Ending Feb. 12, 1943

Number enrolled in school census April 1, 1942 ...	162
Cost per pupil enrolled in elementary grades for instruction, fuel, janitors, conveyance, textbooks and supplies	\$ 77.77
Average cost in state per pupil as above	50.75
Average salary Cornville teachers	682.00
Average salary women elementary teachers in State	787.54

Cost of conveyance per pupil per year in Cornville	35.87
Average cost of conveyance per pupil per year in State	23.65

School board members:

Mrs. Lizzie Moody	Term expires in 1943
Mr. Howard D. Huff	Term expires in 1943
Mr. Harold L. Cross	Term expires in 1945

ROSTER OF TEACHERS FEB. 12, 1943

Name	Preparation	No. Years Experience	No. Years Present Position	Salary
Mrs. Frances Jones	Farm. Nor.	20½	1	\$673.
Mrs. Bertha Hilton	Farm. Nor.	37	6	673.
Miss Loantha Pike	Farm. Nor.	38	4	673.
Miss Hilda Packard	Farm. Nor.	33	3	673.
Miss Shirley Boyd	Farm. Nor.	0	0	720*

(*Miss Boyd is a cadet teacher from Farmington Normal School and the salary is paid to the school.)

ESTIMATES OF SCHOOL BUDGET
For Year Ending Feb. 15, 1944

Item	Expended Yr. Ending Feb. 12, 1943	Estimated Expendi- tures Yr. Ending Feb. 15, 1944
Teachers' salaries	\$3,460.70	\$3,600.00
Fuel	169.00	400.00
Janitors	126.00	140.00
Conveyance	1,685.83	1,720.00
Textbooks	269.41	275.00
Supplies	311.85	275.00
Elementary tuition		75.00
	<hr/> \$6,022.79	<hr/> \$6,485.00

Estimated resources for elementary schools:

Balance 1942-43	\$ 464.98
State school fund apportionment	1,000.00
State equalization	516.00
Land fund note	51.17
	<hr/>
	\$ 2,032.15

Necessary town appropriation for common schools	\$ 4,452.85
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High School Tuition:

Estimated expenditures	\$ 2,076.00
Estimated resources:	
Balance 1942-43	\$ 636.74
State apportionment	700.00
	<hr/>
	\$ 1,336.74

Necessary town appropriation for high school tuition	\$ 739.26
Necessary town appropriation for repairs	\$ 100.00
Total necessary town appropriation for all accounts	\$ 5,292.11

Town Clerk's Report

Number of births reported, 19; marriages, 7; deaths, 3 — from February 15, 1942 to October 15, 1942.

BIRTHS

December 30, 1940—To Arthur and Glennis H. Moore, a daughter, Rose Mari Moore.

June 9, 1883—To Robert C. and Abigale C. Jennings, a son, Harold Delmont Jennings.

January 18, 1941—To Ambrose and Margaret W. Goodine, a son, Guy Andre Goodine.

March 9, 1942—To Ervin H. and Inez M. Rhoda, a son, Herbert Ervin Rhoda.

March 1, 1885—To Charles F. and Nettie C. Barker, a son, Joseph Leon Barker.

September 4, 1887—To Charles F. and Nettie C. Barker, a daughter, Anna Mary Barker.

April 8, 1890—To Charles F. and Nettie C. Barker, a son, Guy Elmore Barker.

August 29, 1941—To Leslie R. and Marguerite J. Moody, a son, Colburn Leslie Moody.

November 15, 1941—To Charles E. and Fern K. Stanton, a daughter, Audrey Ella Stanton.

March 23, 1942—To George Durward and Capitola T. Clement, a son, William Roland Clement.

March 20, 1880—To Lindsey H. and Annie J. Flanders, a son, Selvin Lindsey Flanders.

October 12, 1889—To Samuel and Annie T. Bigelow, a daughter, Maggie Marie Bigelow.

December 23, 1881—To Prince A. and Eudora Moody, a daughter, Lunetta Moody.

October 13, 1890—To Prince A. and Eudora Moody, a son, Ray Moody.

June 29, 1942—To Alfred W. and Marie M. Bowman, a daughter, Linda Lou Bowman.

July 8, 1942—To Conrad and Eva S. Hjort, a daughter, Betty Elaine Hjort.

March 27, 1898—To Charles A. and Zylpha M. Lancaster, a son, Frank Earl Lancaster.

November 11, 1881—To Frank B. and Jenny D. Trask, a daughter, Dolly B. Trask.

May 17, 1886—To Albert and Emma F. Whittier, a son, Edgar Whittier.

MARRIAGES

June 15, 1942—By Sheldon Christian, clergyman, Ellsworth Burnett Brockett, of Cornville to Bessie Mabel Pennell of Cornville, at Brunswick.

June 20, 1942—By Chester F. Wood, clergyman, Ernest Henry Bailey of Skowhegan to Elsie Ardelle Walker of Cornville, at Skowhegan.

July 4, 1942—By Chester F. Wood, clergyman, Gordon Aubert Russell of Skowhegan to Rosa Elizabeth Sidell of Cornville, at Skowhegan.

July 4, 1942—By Earle N. Hubbard, clergyman, Leland Elmer Spencer of Cornville to Geraldine Bilodeau of Skowhegan, at Skowhegan.

August 1, 1942—By Royden Brown, Justice of the Peace, Linwood David Trask of Cornville to Irene Mary Redmond of Skowhegan, at Skowhegan.

August 15, 1942—By Earle N. Hubbard, clergyman, Everett Bruce Locke of Cornville to Ruth Marion Rowell of Madison, at Madison.

August 16, 1942—By M. A. Gordon, clergyman, John Edward Corson of Skowhegan to Alta Marie Smith of Cornville, at Bethel.

DEATHS

July 29, 1942—Etta S. Merrow, age 71 years, 2 months, 22 days. Cause of death, Pulmonary embolism.

September 24, 1942—Anders Hjort, age 87 years, 6 months, 17 days. Cause of death, Heart Failure.

September 28, 1942—George Ricker, age 65 years. Cause of death, Chronic Myocarditis.

Respectfully submitted,

OTTO F. FLEWELLING, Clerk

Number births reported 8; marriages 2; deaths 1—from October 1, 1942 to February 20, 1943.

BIRTHS

July 1, 1880—To Ransome and Ida Braley Rhoades, a daughter, Lillian Rhoades.

July 24, 1942—To Charlie Levesque and June Rilla Chabbuck, a daughter, Germaine Alberta Chabbuck.

May 6, 1908—To Howard L. and Lilla Fletcher Churchill, a daughter, Lunetta Fay Churchill.

November 14, 1942—To Orrin A. and Vivian E. Crockett Moody, a daughter, Irma Francis Moody.

May 27, 1898—To Fred M. and Izetta Worthen Tufts, a daughter, Ruby Enid Tufts.

March 13, 1920—To Merrill A. and Norah Robinson Munn, a daughter, Beryl Olive Munn.

January 22, 1943—To Delmont T. and Mildred Corson Brown, a daughter, Roselee Pearl Brown.

January 3, 1888—To Charles H. and Ella Fogg Smith, a son, Earl Cummings Smith.

DEATHS

October 17, 1942—Charles S. Moody, age 75 years, 8 months, 10 days. Cause, Coronary Occlusion.

MARRIAGES

December 5, 1942—By Chester F. Wood, clergyman, Norman Leslie Moody of Cornville to Gladys Mae Walker of Cornville, at Skowhegan.

February 6, 1943—By Clifford H. Ostrive, clergyman, Merle Omar Flewelling of Cornville and Elvia Marion McKerline of Winslow, at Waterville.

Respectfully submitted,

VIVIAN B. STAFFORD, Clerk

Warrant for Annual Town Meeting

State of Maine,
County of Somerset, ss:

To: Leroy S. Beckwith, Deputy Sheriff of Somerset County,
State of Maine. Greetings:

You are hereby required to notify and warn the Inhabitants of the Town of Cornville, qualified by law to vote in town affairs to assemble at the Town House in said town, Monday the first day of March, A. D. 1943 at ten o'clock in the forenoon to act on the following articles to wit:

Art. 1—To choose a moderator to preside at said meeting.

Art. 2—To choose a Town Clerk for the ensuing year.

Art. 3—To see if the town will vote to accept the report of town officers for the year 1942-1943.

Art. 4—To choose selectmen and overseers of the poor, treasurer, tax collector and constable, auditor, school committee, trustee of school fund, member of cemetery committee, and all other officers required by law to be chosen at annual March meeting.

Art. 5—To fix wages of men and horses and trucks for labor.

Art. 6—To see what sum of money the town will vote to raise for making and repairing highways in said town.

Art. 7—To see what sum of money the town will vote to raise for snow roads.

Art. 8—To see what sum of money the town will vote to raise for repairs and upkeep of snow plow and tractor.

Art. 9—To see what sum of money the town will vote to raise for making and repairing culverts and bridges.

Art. 10—To see if the town will vote to raise the sum of \$675.00 to pay the town proportional part of patrolling patrol roads.

Art. 11—To see if the town will vote to raise the sum of \$625.00 for maintenance of third class road.

Art. 12—To see if the town will vote to instruct the selectmen to hold one half of all money earned on state aid, third class town roads, bridges and culverts and cutting bushes, work on cemeteries, transporting school children, and other labor for the town of Cornville to be paid on taxes until taxes are paid.

Art. 13—To see what action the town will vote to take in regard to unpaid taxes.

Art. 14—To see if the town will vote to raise the sum of \$200.00 for white pine blister rust control, the same to be used in State Projects as conducted during 1937.

Art. 15—To see if the town will vote to continue workmen's compensation insurance and raise a sum of \$120.00 for the same.

Art. 16—To see what sum of money the town will vote to raise for cutting and burning bushes along state, state aid and third class roads.

Art. 17—To see what sum of money the town will vote to raise for cutting bushes along town roads.

Art. 18—To see what sum of money the town will vote to raise for the support of schools for the ensuing year, this sum to include textbooks, tuition and supplies.

Art. 19—To see what sum of money the town will vote to raise for repairs on school houses.

Art. 20—To see what sum of money the town will vote to raise for care of cemeteries.

Art. 21—To see what sum of money the town will vote to raise for the support of poor.

Art. 22—To see if the town will vote to raise \$186.00 for Mothers' Aid.

Art. 23—To see if the town will raise and appropriate \$25.00 for public health nursing in Cornville, said sum to be expended by State Bureau of Health for local service.

Art. 24—To raise a sum of money for Memorial day purposes.

Art. 25—To see what sum of money the town will vote to raise to pay interest on interest bearing orders and town bond.

Art. 26—To see what sum of money the town will vote to raise to defray all other town charges including \$240.00, the town's proportional part of salary of superintendent of schools.

Art. 27—To see if the town will vote to raise \$1000.00 to meet their bond due March 1, 1944.

Art. 28—To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town, such notes to be paid during the current municipal year out of money raised during said current municipal year of taxes.

Art. 29—To see if the town will vote to authorize the selectmen in behalf of the town to sell and dispose of any real estate acquired by the town by non-payment of taxes thereon at such terms as they deem advisable and to execute quit claim deeds for each property.

Art. 30—To see if the town will vote to raise the sum of \$200.00 for fire fighting.

Art. 31—To see what sum of money the town will vote to raise for advertising our natural resources, advantages and attractions under the provisions of Chapter 5, Section 82 of the Revised Statutes of 1930, said sum to be expended under the direction of the State of Maine Publicity Bureau.

Art. 32—To see if the town will vote to raise \$200.00 for snow fence.

Art. 33—To see if the town will vote to authorize our present tax collector, Otto Flewelling that during the years he was a bonded collector to make a full settlement with the town some time this present year 1943 and pass all necessary votes regarding the same.

Art. 34—To see if the town will vote to abate the tax on buildings owned by Amos James which were lost by fire.

Art. 35—To transact any other business that may legally come before said meeting.

Hereof fail not and have you then and there this warrant with your doings thereon.

Given under our hand this fifteenth day of February, 1943.

B. L. BOWMAN

ROY BECKWITH

RALPH HAMILTON

Selectmen of Cornville

Preserve This Report

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

6/14/2010

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